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COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1992

COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1992

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JAN 4 1993
UNIVERSITY OF CALIFORNIA

Compiled Under the Direction of
ROD CALVAO, Auditor and Controller
WILLIAM J. KELLY, Assistant Auditor and Controller

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First District
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Second District
Susan Golding
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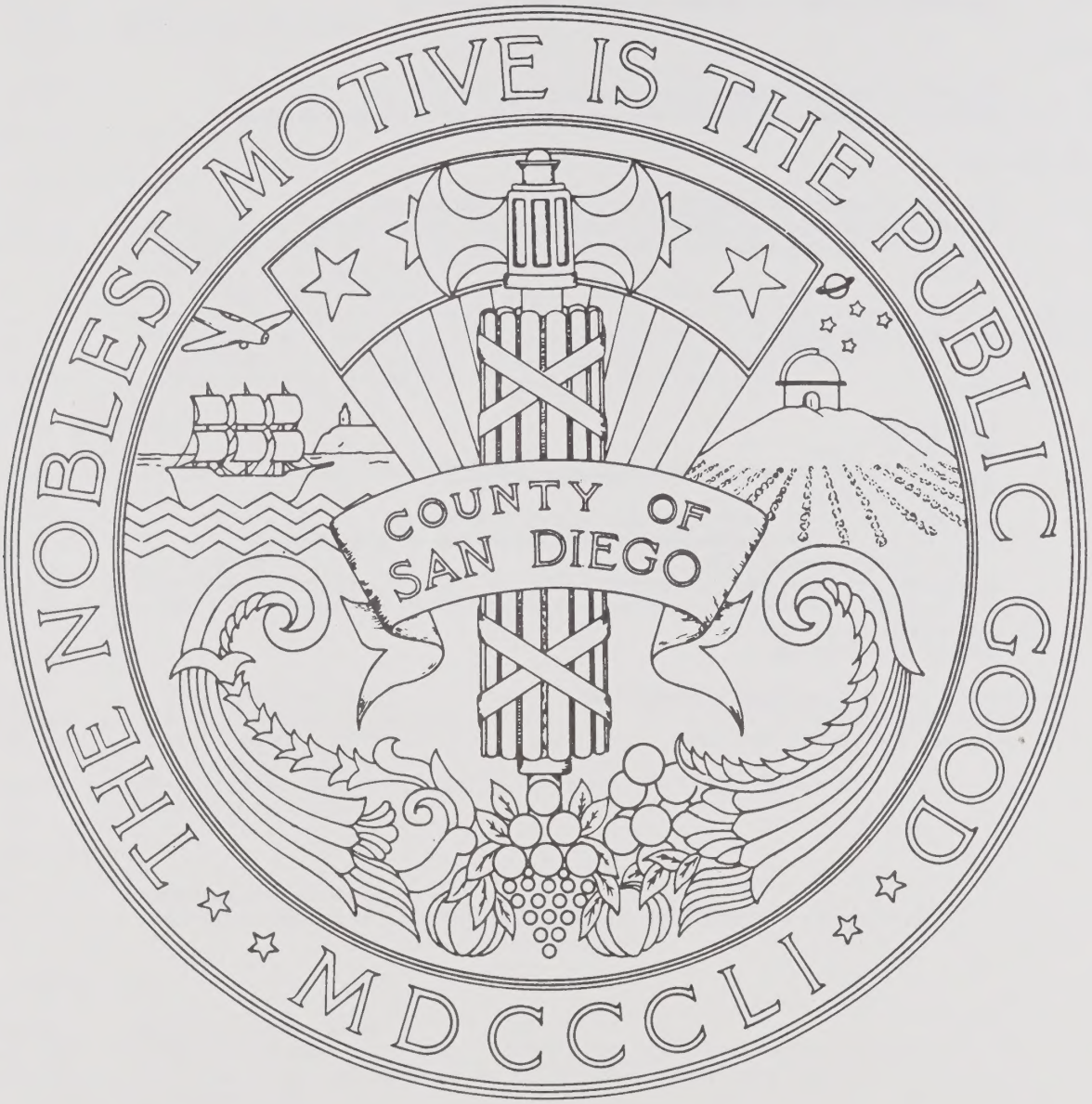
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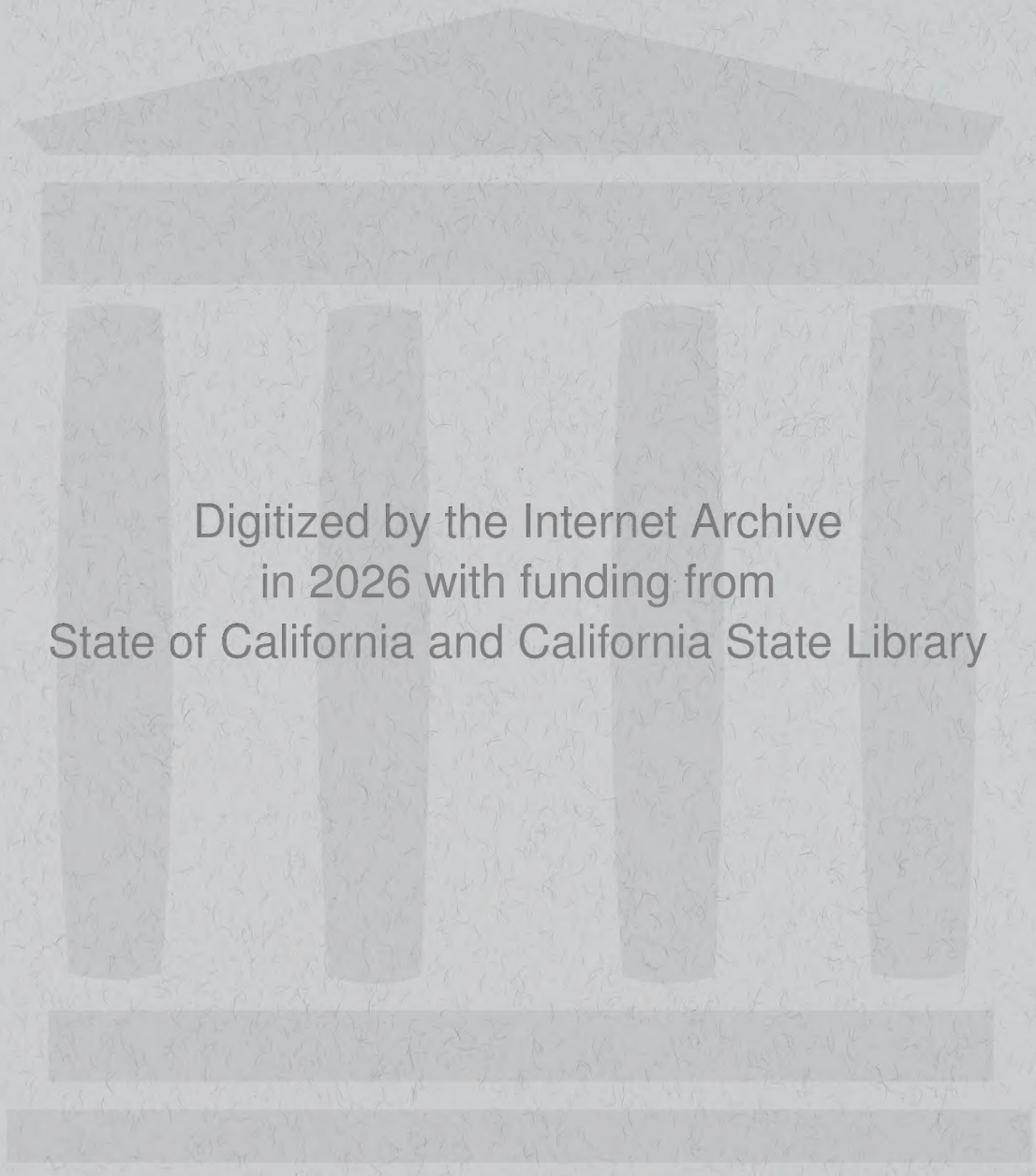
INTRODUCTORY SECTION



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County of San Diego

WILLIAM J. KELLY
AUDITOR AND CONTROLLER (ACTING)
(619) 531-5413

AUDITOR AND CONTROLLER

1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101-2472

December 2, 1992

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CALIFORNIA 92101

The annual financial report of the County of San Diego for the fiscal year ended June 30, 1992, has been prepared by the County Auditor and Controller and is submitted in compliance with Section 25253 of the Government Code of the State of California. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with County staff. The report has been prepared in accordance with generally accepted accounting principles and is organized into three major sections. The introductory section consists of this letter, the Certificate of Achievement for Excellence in Financial Reporting and the organizational structure of the County. The financial section provides the financial statements for the fund types and account groups of the County. Within this section, the general purpose statements and notes thereto for all fund types and account groups are presented first, followed by statements and schedules for individual fund types and account groups. The statistical section is the final section of the report and consists of various tables and schedules depicting trends and miscellaneous relevant data concerning County finances and demographics.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement For Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended June 30, 1991. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for continued certification.

THE REPORTING ENTITY AND AREA SERVICED

The County was incorporated February 18, 1850, and functions under a Charter adopted in 1933, as subsequently amended. A five-member Board of Supervisors elected to four-year terms in district nonpartisan elections governs the County. There are 18 incorporated cities in the County and a large number of unincorporated communities. The County provides a full range of public services including public assistance, judicial, police protection, detention and correction, health and sanitation, recreation, and others.

The general purpose financial statements include the activities of the various fund types and account groups of the County and certain other entities for which the Board of Supervisors has effective oversight responsibility as defined by the Governmental Accounting Standards Board. Accordingly, all fund types and account groups of the County are reported herein as well as the operations of the following entities:

County Service Areas
Flood Control Districts
Lighting Maintenance Districts
Spring Valley Park and Recreation District
Air Pollution Control District
County of San Diego Housing Authority
Sanitation Districts
El Cajon-San Diego County Civic Center Authority
Vista-County of San Diego Building Authority
San Diego County Ramona Administrative Building Authority
San Diego County Redevelopment Agency
San Diego County Capital Asset Leasing Corporation (SANCAL)
San Diego County Employees' Retirement Association (SDCERA)

ECONOMIC CONDITION AND OUTLOOK

The San Diego regional economy is expected to expand through December 1992 with a forecast 1.9% real growth change in gross regional product (GRP) as compared to a negative 1.0% change in 1991. This reflects a moderate projected growth rate considerably below the annual average 5.4 percentage increase experienced from 1983 to 1990. Manufacturing and defense industries represented approximately 30% and 16% of GRP, respectively. The ratio of defense expenditures to GRP was the smallest since 1983, reflecting federal budget cuts in defense contracting. However, there were no military base closures in 1991 and none are anticipated in 1992. New housing construction is expected to increase to approximately 13,500 units, a 68.8% increase over 1991, but still considerably less than the average of 25,000 units per year experienced during the years 1981 through 1990. House prices are projected to decline 3.0% in 1992 after adjusting for inflation. Property tax assessed valuation in fiscal year 1991-92 increased 7.4% from fiscal year 1990-91 due to new construction. Population is expected to increase 2.1%, another 43,000 persons in 1992. This compares with previous gains of 68,600 in 1990 and an estimated 43,000 in 1991. Employment for 1992 is expected to rise 1.4%, reflecting a modest economic rebound in 1992 but still below employment levels of 1991. The unemployment rate at the end of fiscal year 1991-92 was 8.1% up from 7.1% at June 30, 1991.

MAJOR INITIATIVES

During fiscal year 1991-92, the State initiated a new method of funding, State Realignment, for major health programs and selected social services programs. Realignment is funded from a 1/2 cent sales tax increase, increased motor vehicle registration fees and other fees. The intent of the program is to provide a permanent and independent source for funding State mandated services as opposed to providing reimbursement allotments and block grants for services. However, the County experienced severe budgetary problems during fiscal year 1991-92 primarily due to recessionary influences that resulted in budget shortfalls in anticipated State revenues. Hiring and salary freezes were instituted in December of 1991 in an effort to bring spending levels in line with realized revenue. Additionally, the County instituted a voluntary time-off without pay program which netted expenditure savings of approximately $5 million.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements, and follows the accounting practices for governmental units which have been recommended by the Governmental Accounting Standards Board.

Using the County's automated accounting system, the Auditor and Controller restricts each department's expenditures at the object level to the amount of that department's budgeted appropriations for the year. Changes in appropriations must be approved by the Board of Supervisors as a transfer from contingency reserve, transfer from another budgeted unit, or as an appropriation of unanticipated or overrealized revenue identified to a specific source. No budget unit is permitted to spend more than its available appropriations. Any appropriations remaining at the end of the fiscal year, which have not been specifically committed, automatically lapse to the unreserved fund balance. The fund balance along with projected revenues become available for appropriation the following year.

INTERNAL ACCOUNTING CONTROLS

The Auditor and Controller is charged with maintaining adequate systems of internal control sufficient to ensure reliability and validity of financial reporting in accordance with generally accepted accounting principles and general law. This is accomplished through the application of a series of automated accounting controls and administrative procedures designed to ensure the integrity of County transactions and to safeguard County assets. This internal control structure is subject to periodic evaluation by the internal audit staff of the County. Accordingly, the Auditor and Controller represents that the current systems of internal control adequately safeguard County assets and provide reasonable assurance over the fairness of presentation of this report.

RESULTS OF OPERATIONS - GOVERNMENTAL FUND TYPES

Combined financial operating highlights for the County's General, Special Revenue, Debt Service, and Capital Projects Funds on a budgetary basis follow. Amounts are stated in millions of dollars. (Includes operations of non-budgeted funds.)

	YEAR ENDED JUNE 30				PERCENT INCREASE (DECREASE) 1992
	1992		1991		
SOURCES OF FUNDS:	AMOUNT	PERCENT	AMOUNT	PERCENT	OVER 1991
Beginning Fund Balance: Unreserved	$ 99.8	4.5	$ 122.5	6.1	(18.5)
Reserved for Prior Year Encumbrances	52.4	2.4	49.7	2.5	5.4
Taxes	389.1	17.6	373.8	18.7	4.1
Licenses and Permits	26.9	1.2	26.1	1.3	3.1
Fines, Forfeitures and Penalties	22.4	1.0	21.9	1.1	2.3
Use of Money and Property	28.8	1.3	28.7	1.4	.4
Aid from Other Governmental Agencies - State	778.8	35.3	667.3	33.4	16.7
Aid from Other Governmental Agencies - Federal	455.9	20.7	389.8	19.5	17.0
Charges for Current Services	152.2	6.9	147.5	7.4	3.2
Other Revenues	27.8	1.3	27.0	1.4	3.0
Long-Term Debt Proceeds	37.5	1.7	40.3	2.0	(7.0)
Contribution from Property Owners	25.8	1.2			
Operating Transfers In	108.8	4.9	103.2	5.2	5.4
Total Sources of Funds	$2,206.2	100.0	$1,997.8	100.0	10.4
USE OF FUNDS:					
General Government	$ 219.2	10.2	$ 210.1	11.1	4.3
Public Protection	425.6	19.9	395.2	20.8	7.7
Public Ways and Facilities	71.5	3.3	64.1	3.4	11.5
Health and Sanitation	255.7	11.9	239.4	12.6	6.8
Public Assistance	882.3	41.2	740.5	39.0	19.2
Education	9.6	.5	10.3	.5	(6.8)
Recreation and Cultural	6.7	.3	6.7	.4	-0-
Capital Outlay	78.0	3.6	77.7	4.1	.4
Debt Service	39.7	1.9	36.4	1.9	9.1
Increase in Reserves	3.5	.2	1.9	.1	84.2
Transfers to Escrow Agent	37.1	1.7			
Operating Transfers Out	113.7	5.3	115.7	6.1	(1.7)
Total Uses of Funds	$2,142.6	100.0	$1,898.0	100.0	12.9
Unreserved Fund Balance - End of Year	$ 63.6		$ 99.8		

Fund Balances for the Governmental Funds at June 30, 1992, and 1991 are summarized as follows:

FUND BALANCE	1991-92 TOTAL	1991-92 GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	1991-92 SPECIAL REVENUE FUNDS	1990-91 TOTAL	1990-91 GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	1990-91 SPECIAL REVENUE FUNDS
Reserved for Specific Purposes	$ 90.1	$ 71.4	$ 18.7	$100.2	$ 79.0	$ 21.2
Unreserved:						
Designated for Subsequent Years Expenditures	4.3	4.3		5.7	5.7	
Undesignated	59.3	25.2	34.1	94.1	61.2	32.9
TOTAL UNRESERVED	63.6	29.5	34.1	99.8	66.9	32.9
TOTAL	$153.7	$100.9	$ 52.8	$200.0	$145.9	$ 54.1

Revenue for general County functions totaled $1,881.9 million in fiscal year 1991-92, an increase of $199.8 million or 11.9% over fiscal year 1990-91. This increase was mainly attributed to Federal and State aid, property taxes, and service charges to other governments. The major sources of funding to the County continued to be the State and Federal governments, collectively providing 65.6% of all revenue, or 55.9% of the total funds available to finance the County budget. These percentages are three percentage points greater than the previous year indicating a greater reliance on State and Federal revenues by County government. State revenues reflected increases of $13 million in trial court funding, a $58 million increase for social service programs involving Aid-For-Dependent-Children (AFDC) and in-home support services, and additional funds of $40 million for various health and social service programs designated from new State "realignment" monies consisting of motor vehicle license fees and sales taxes. Federal assistance increased 17% over that of the previous fiscal year primarily due to a $40 million increase in cash equivalents in lieu of food stamps, a $19 million increase in Federal AFDC assistance and a $7 million increase in Federal support for the elderly. Debt proceeds of $37.5 million were used for refinancing purposes as explained under "Debt Administration." Contributions from property owners of $25.8 million represented special assessment debt for which the County is not obligated in any manner used to finance capital improvements such as roads, sewers, etc., of Assessment District No. 89-1 (4-S Ranch Project).

Expenditures and encumbrances for general County functions totaled $1,988.3 million in fiscal year 1991-92, an increase of $207.9 million or 11.7% over the previous fiscal year. Public assistance expenditures increased by $141.8 million, most of this increase due to cost of living adjustments, increased caseloads, and food stamp conversion to cash equivalents. Public protection expenditures increased by $30.4 million due to continued trial court expansion and increased law enforcement activities resulting from population increases. Health and Sanitation expenditures increased by $16.3 million due to increased health care caseloads and educational and health care programs funded from cigarette taxes. The transfer to an escrow agent occurring in fiscal year 1991-92 reflects monies transferred to service the advance refunded debt as explained under "Debt Administration."

General Fund unreserved undesignated fund balance amounted to approximately $1.9 million at June 30, 1992, a decrease of $5.3 million from the previous year. The decrease in fund balance was due to recession caused reductions that were greater than expected in State funding and property taxes.

RESULTS OF OPERATIONS - ENTERPRISE FUNDS

These funds earned operating revenue that totaled $66.5 million for fiscal year 1991-92, resulting in a net income of $1.2 million. At June 30, 1992, these funds had a $108.6 million balance in retained earnings. The major share of this balance included $52.8 million in ten sanitation and water districts, $49.1 million in the Solid Waste Enterprise Fund, and $7.1 million in the Airport Enterprise Fund.

RESULTS OF OPERATIONS - PENSION TRUST FUND

Contributions to the SDCERA for fiscal year 1991-92 totaled $99.9 million while income from interest, dividends, and the sale of securities was $121.1 million, making a total revenue of $221.1 million. After payments of retirement benefits and and investment expenses of $81.4 million, the fund equity was increased by $139.7 million over that of the previous fiscal year. The total fund equity, as of June 30, 1992 was $1,211.7 million.

CASH MANAGEMENT

Under the pooled-money concept, the County invests all idle cash in various securities with maturities planned to coincide with projected needs while attempting to maximize yield. The portfolio during the year was as follows: Collateralized Time Deposits, 2%; Government Securities, 35%; Repurchase Agreements, 6%; Negotiable Certificates of Deposit, 27%; Commercial Paper, 10%; Medium Term Notes, 18%; Mutual Funds, 2%. Time deposits in various depositories were fully collateralized in accordance with State statutes which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10% in excess of the total amount of all public funds on deposit.

The average yield rate on pooled cash investments was 8.02%.

DEBT ADMINISTRATION

The County has no outstanding general obligation or revenue bonds, although in accordance with generally accepted accounting principles, in particular National Council on Governmental Accounting Statement No. 3, as discussed under "The Reporting Entity and Area Serviced," the County "reporting entity" as reflected in this financial report has the following outstanding bonded debt:

Proprietary Fund Revenue Bonds	$ 500,000
Lease Revenue Bonds/Certificates of Participation	246,483,000
Total	$246,983,000

The proprietary fund revenue bonds are legal obligations of various Sanitation and Water Districts, while the Lease Revenue Bonds/Certificates of Participation are legal obligations of various joint-power authorities and a non-profit corporation formed for the sole purpose of financing the acquisition or construction of County facilities. Interest expense to maturity on bonded debt is projected at $168.2 million. Short-term Tax and Revenue Anticipation notes for $200.3 million were also issued. The County continued to receive top ratings from Moody's Investor's Service and Standard and Poors Corporation on its various financial offerings during fiscal year 1991-92, although Standard and Poors Corporation placed the County on credit watch in June, due to mounting financial pressures and a weakened general fund condition. Both Moody's and Standard and Poors Corporation downgraded their ratings on the County's Lease Revenue Bonds/Certificates of Participation in the subsequent fiscal year.

On September 19, 1991, the San Diego County Capital Asset Leasing Corporation (SANCAL) issued $38.0 million in serial Certificates of Participation (COP) with an average interest rate of 6.3% to advance refund $34.8 million of 1987 serial COP with an average interest rate of 7.7%. SANCAL advance refunded the 1987 COP to reduce its total debt service payments over the next 17 years by almost $482,000 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $192,000. This new bond issue is reflected in the outstanding bonded debt amount shown above.

Certain buildings and equipment are being acquired under various long-term capital leases (lease-purchases). Excluding those leases represented by the Lease Revenue Bonds/Certificates of Participation noted above, the outstanding obligation for these leases at June 30, 1992, totaled $98.9 million. Assuming all such capital leases are held to full term, the total projected interest expense would be an additional $80.9 million. The County refinanced a significant capital lease with the San Diego Regional Building Authority in October 1991, resulting in a $4.6 million reduction in total lease payments over the next 29 years, an economic gain (difference between the present value of the lease payments on the old and new lease) of $1.8 million. These savings resulted from the Authority's issuance in October 1991 of $47 million in serial COP with an average interest rate of 6.5% to advance refund $43.2 million of 1989 COP with an average interest rate of 7.6%.

RISK MANAGEMENT

The County is self-insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, public liability and Workers Compensation. At present, there are gross outstanding claims in the amount of $40.5 million determined to be probable of resulting in a financial loss to the County. This amount has been included in the General Long-Term Debt Account Group to be payable out of future years' resources. Additionally, there is a potential gross liability of $23.4 million which could result if unfavorable adjudication were rendered for pending legal actions. At June 30, 1992, there are 61 litigation cases pending against the County and numerous Workers Compensation claims representing the probable and potential liabilities discussed above. The range of litigation cases is from $100,000 to $5 million.

INDEPENDENT AUDIT

An Independent Auditors' Report on the general purpose financial statements and combining and individual fund statements and schedules by the independent certified public accounting firm of KPMG Peat Marwick is included in the financial section of this report.

ACKNOWLEDGEMENT

This comprehensive report can only be accomplished through the combined efforts of numerous individuals. I am especially grateful to the staff of my General Accounting Division for their outstanding contribution. The members of the Board of Supervisors are to be commended for their leadership in ensuring the integrity and fiscal health of the County of San Diego during a period of economic recession and reduced State funding.

Respectfully,

WILLIAM J. KELLY
Auditor and Controller (Acting)

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Diego, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1991

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

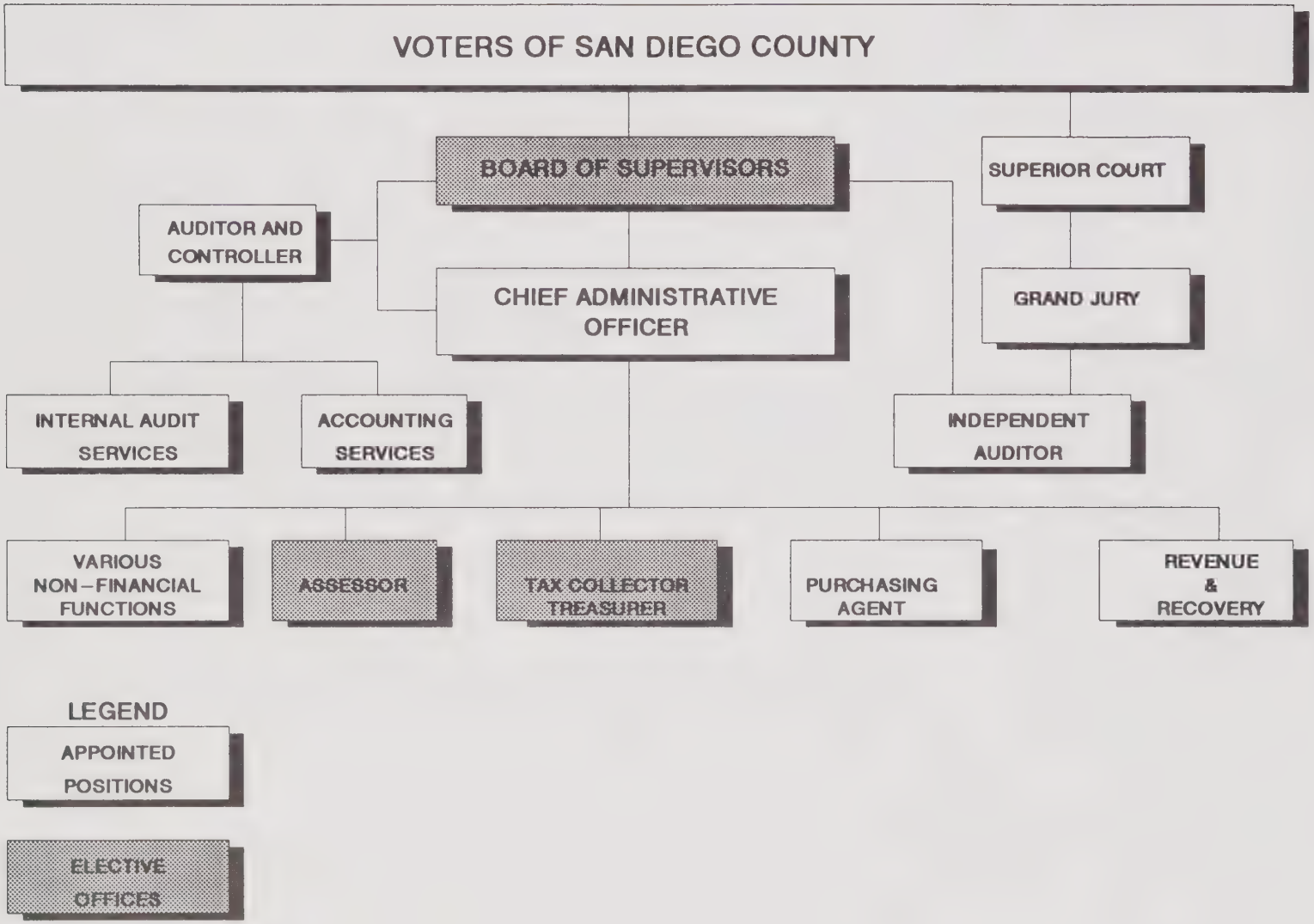
President

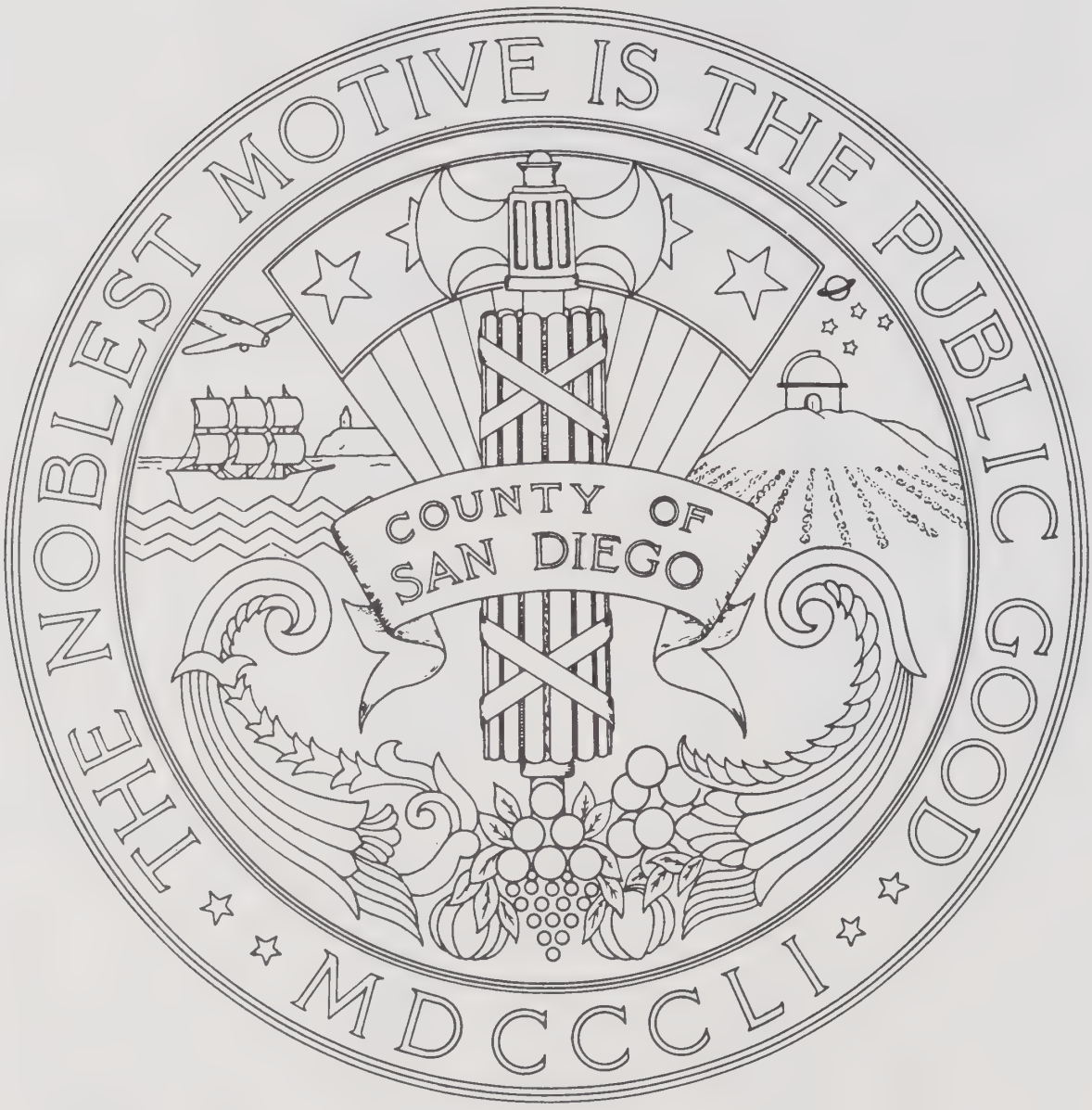
Executive Director

COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
AND FISCAL OFFICERS

DISTRICT 1	BRIAN P. BILBRAY
DISTRICT 2	GEORGE F. BAILEY (CHAIRMAN)
DISTRICT 3	SUSAN GOLDING
DISTRICT 4	LEON L. WILLIAMS
DISTRICT 5	JOHN MACDONALD
ASSESSOR	GREGORY J. SMITH
AUDITOR AND CONTROLLER	WILLIAM J. KELLY (ACTING)
CHIEF ADMINISTRATIVE OFFICER	DAVID E. JANSSEN
GRAND JURY (1991-92)	RICHARD B. MACFIE (FOREMAN)
PURCHASING AGENT	JAMES G. TAPP
REVENUE AND RECOVERY	ALEX A. MARTINEZ
SUPERIOR COURT	JUDITH MCCONNELL (PRESIDING JUDGE)
TREASURER/TAX COLLECTOR	PAUL BOLAND

COUNTY OF SAN DIEGO
ORGANIZATION FOR FINANCIAL ADMINISTRATION

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FINANCIAL SECTION

GENERAL PURPOSE STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD, THE FOLLOWING GENERAL PURPOSE STATEMENTS ARE PRESENTED:

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCE - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES

NOTES TO FINANCIAL STATEMENTS

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

	GOVERNMENTAL FUND TYPES			
ASSETS AND OTHER DEBITS	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Equity in Pooled Cash and Investments	$ 11,347	51,827	11,013	16,442
Cash with Fiscal Agent		759	21,130	17,572
Collections in Transit	686	200		
Imprest Cash	147	6		
Investments, at Amortized Cost				
Taxes Receivable	49,289	707		
Accounts and Notes Receivable, Net	60,472	7,826	113	5,940
Prepaid Expenses				
Due from Other Funds	270,435	3,785	1,882	6,141
Due from Other Funds - Loans	587	157		251
Inventory of Material and Supplies	9,351	2,037		
Deposits with Others	15	149		3,438
Fixed Assets, Net				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets and Other Debits	$402,329	67,453	34,138	49,784
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	$ 25,814	1,916		4,140
Accrued Payroll	31,734	1,861		
Accrued Interest				
Amount Due for Tax and Revenue Anticipation Notes	210,080			
Due to Other Funds	7,081	4,323	1,094	9,965
Obligation Under Reverse Repurchase Agreements	596	2,720	578	862
Due to Other Funds - Loans		1,717		7,458
Amounts Payable to Grantor Agency				
Amount Due Employees for Deferred Compensation				
Deferred Property Tax Revenue	45,346	650		
Other Deferred Revenue	36,796	1,518		3,756
Tax Collections Due to Other Governmental Entities				
Agency Funds Held for Other Governmental Entities				
Long-Term Debt Payable				
Total Liabilities	357,447	14,705	1,672	26,181
Equity and Other Credits				
Investment in General Fixed Assets				
Contributed Capital				
Retained Earnings:				
Reserved for Revenue Bond Restrictions				
Reserved for Landfill Closure				
Reserved for NCRRA Agreement				
Unreserved				
Fund Balances:				
Reserved for Encumbrances	26,239	11,066		89
Reserved for Loans	3,093	6,781		251
Reserved for Deposits with Others	15	54		
Reserved for Inventory of Material and Supplies	9,351	787		
Reserved for Debt Service			32,400	
Reserved for Retirements				
Unreserved:				
Designated for Subsequent Years' Expenditures	4,272			
Undesignated	1,912	34,060	66	23,263
Total Equity and Other Credits	44,882	52,748	32,466	23,603
Total Liabilities, Equity and Other Credits	$402,329	67,453	34,138	49,784

See Notes to Financial Statements

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 1A

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1992	1991
83,841	16,634	2,708,561			2,899,665	2,363,641
		65,989			105,450	109,613
632	52	12,648			14,218	15,522
10	200	70			433	405
		1,088,598			1,088,598	921,205
658		120,260			170,914	136,338
5,319	2	101,460			181,132	196,693
639					639	
2,796	1,057	50,979			337,075	276,684
7,043	1,522				9,560	2,886
151	2,159				13,698	12,478
45					3,647	4,427
78,647	12,881	38	850,449		942,015	858,169
				32,466	32,466	30,464
				552,304	552,304	535,502
179,781	34,507	4,148,603	850,449	584,770	6,351,814	5,464,027
5,463	896	124,104			162,333	63,955
516					34,111	29,680
12					12	13
					210,080	190,052
1,305	814	312,493			337,075	276,684
4,401	873	142,192			152,222	173,297
60		325			9,560	2,886
1,007					1,007	923
		79,141			79,141	66,381
					45,996	37,798
3,957		12			46,039	8,001
		175,979			175,979	142,389
		2,102,664			2,102,664	1,664,231
14,907				584,770	599,677	575,091
31,628	2,583	2,936,910		584,770	3,955,896	3,231,381
			850,449		850,449	782,746
39,561	14,101				53,662	53,666
						17,909
						8,655
10,000					10,000	
98,592	17,823				116,415	97,569
					37,394	52,393
					10,125	9,227
					69	69
					10,138	8,780
					32,400	29,759
		1,211,693			1,211,693	1,072,026
					4,272	5,717
					59,301	94,130
148,153	31,924	1,211,693	850,449		2,395,918	2,232,646
179,781	34,507	4,148,603	850,449	584,770	6,351,814	5,464,027

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1992
With Comparative Figures for Year Ended June 30, 1991
(In Thousands)

STATEMENT 1B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTALS (MEMORANDUM ONLY) 1992	1991
Revenues:						
Taxes	$ 371,043	15,993		2,100	389,136	373,732
Licenses, Permits, and Franchises	18,471	8,426			26,897	26,097
Fines, Forfeitures, and Penalties	12,051	3,082		7,219	22,352	21,917
Revenue from Use of Money and Property	18,598	4,809	2,978	2,401	28,786	28,639
Aid from Other Governmental Agencies - State	731,055	33,717		13,992	778,764	667,298
Aid from Other Governmental Agencies - Federal	420,689	34,938		291	455,918	389,804
Aid from Other Governmental Agencies - Other	7,458	5,763		892	14,113	13,026
Charges for Current Services	128,697	22,725		801	152,223	147,465
Other Revenue	11,979	1,031		25	13,035	13,343
Total Revenues	1,720,041	130,484	2,978	27,721	1,881,224	1,681,321
Expenditures:						
Current:						
General	173,217	39,402			212,619	200,288
Public Protection	413,237	4,361			417,598	383,632
Public Ways and Facilities	1,139	63,974			65,113	57,775
Health and Sanitation	233,805	13,051			246,856	228,617
Public Assistance	879,859				879,859	737,722
Education	291	9,257			9,548	9,651
Recreational and Cultural	6,229	280			6,509	6,481
Capital Outlay	3,745			77,994	81,739	81,315
Debt Service	12,085		27,640		39,725	36,383
Total Expenditures	1,723,607	130,325	27,640	77,994	1,959,566	1,741,864
Excess of Revenues Over (Under) Expenditures	(3,566)	159	(24,662)	(50,273)	(78,342)	(60,543)
Other Financing Sources (Uses):						
Sale of Fixed Assets	150	23		473	646	674
Issuance of Lease Purchases	3,745				3,745	
Operating Transfers In	10,568	23,710	30,925	43,632	108,835	103,232
Operating Transfers (Out)	(28,104)	(25,673)	(4,213)	(50,845)	(108,835)	(101,839)
Contribution from Property Owners				25,821	25,821	
Long-Term Debt Proceeds		448		37,084	37,532	40,337
Transfers to Escrow Agent		(4)	(48)	(37,084)	(37,136)	
Total Other Financing Sources (Uses)	(13,641)	(1,496)	26,664	19,081	30,608	42,404
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(17,207)	(1,337)	2,002	(31,192)	(47,734)	(18,139)
Fund Balances - Beginning of Year	60,666	54,150	30,464	54,795	200,075	217,051
Residual Equity Transfers From (To) Other Funds	3	(3)			-0-	
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	1,420	(62)			1,358	1,163
Fund Balances - End of Year	$ 44,882	52,748	32,466	23,603	153,699	200,075

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1992
(In Thousands)

STATEMENT 1C

	GENERAL FUND		
	ACTUAL BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 371,043	390,621	(19,578)
Licenses, Permits, and Franchises	18,471	21,207	(2,736)
Fines, Forfeitures, and Penalties	12,051	17,008	(4,957)
Revenue from Use of Money and Property	18,598	18,410	188
Aid from Other Governmental Agencies - State	731,055	762,142	(31,087)
Aid from Other Governmental Agencies - Federal	420,689	419,240	1,449
Aid from Other Governmental Agencies - Other	7,458	8,863	(1,405)
Charges for Current Services	128,697	145,468	(16,771)
Other Revenue	11,979	13,820	(1,841)
Total Revenues	1,720,041	1,796,779	(76,738)
Expenditures:			
Current:			
General	179,657	208,966	29,309
Public Protection	420,980	434,847	13,867
Public Ways and Facilities	1,113	1,739	626
Health and Sanitation	241,386	268,547	27,161
Public Assistance	882,247	909,546	27,299
Education	291	299	8
Recreational and Cultural	6,386	7,267	881
Capital Outlay			
Debt Service	12,085	12,300	215
Total Expenditures	1,744,145	1,843,511	99,366
Excess of Revenues Over (Under) Expenditures	(24,104)	(46,732)	22,628
Other Financing Sources (Uses):			
Sale of Fixed Assets	150	150	-0-
Operating Transfers In	10,568	10,851	(283)
Operating Transfers (Out)	(30,060)	(30,758)	698
Contribution from Property Owners			
Long-Term Debt Proceeds			
Total Other Financing Sources (Uses)	(19,342)	(19,757)	415
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(43,446)	(66,489)	23,043
Fund Balances - Beginning of Year	60,666	60,666	-0-
Residual Equity Transfers From (To) Other Funds	3		3
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	1,420		1,420
Fund Balances - End of Year	$ 18,643	(5,823)	24,466

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1992
(In Thousands)

STATEMENT 1C (continued)

	SPECIAL REVENUE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 15,993	36,216	(20,223)
Licenses, Permits, and Franchises	8,426	9,469	(1,043)
Fines, Forfeitures, and Penalties	3,082	5,310	(2,228)
Revenue from Use of Money and Property	4,776	4,059	717
Aid from Other Governmental Agencies - State	33,717	36,423	(2,706)
Aid from Other Governmental Agencies - Federal	34,938	56,030	(21,092)
Aid from Other Governmental Agencies - Other	5,763	5,015	748
Charges for Current Services	22,725	31,986	(9,261)
Other Revenue	1,031	2,616	(1,585)
Total Revenues	130,451	187,124	(56,673)
Expenditures:			
Current:			
General	38,986	63,327	24,341
Public Protection	4,665	8,214	3,549
Public Ways and Facilities	70,396	107,499	37,103
Health and Sanitation	14,308	16,942	2,634
Public Assistance			
Education	9,301	10,064	763
Recreational and Cultural	305	10,054	9,749
Capital Outlay			
Debt Service			
Total Expenditures	137,961	216,100	78,139
Excess of Revenues Over (Under) Expenditures	(7,510)	(28,976)	21,466
Other Financing Sources (Uses):			
Sale of Fixed Assets	23		23
Operating Transfers In	4,447	4,433	14
Operating Transfers (Out)	(9,777)	(11,077)	1,300
Contribution from Property Owners			
Long-Term Debt Proceeds			
Total Other Financing Sources (Uses)	(5,307)	(6,644)	1,337
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(12,817)	(35,620)	22,803
Fund Balances - Beginning of Year	53,724	53,724	-0-
Residual Equity Transfers From (To) Other Funds	(3)		(3)
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	(62)		(62)
Fund Balances - End of Year	$ 40,842	18,104	22,738

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1992
(In Thousands)

STATEMENT 1C (continued)

	CAPITAL PROJECT FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 2,100	11,265	(9,165)
Licenses, Permits, and Franchises			
Fines, Forfeitures, and Penalties	7,219	13,073	(5,854)
Revenue from Use of Money and Property	830	80	750
Aid from Other Governmental Agencies - State	13,992	37,794	(23,802)
Aid from Other Governmental Agencies - Federal	291	1,953	(1,662)
Aid from Other Governmental Agencies - Other	892	5,666	(4,774)
Charges for Current Services	801	7,008	(6,207)
Other Revenue	25	197	(172)
Total Revenues	26,150	77,036	(50,886)
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay	76,640	151,236	74,596
Debt Service			
Total Expenditures	76,640	151,236	74,596
Excess of Revenues Over (Under) Expenditures	(50,490)	(74,200)	23,710
Other Financing Sources (Uses):			
Sale of Fixed Assets	473	337	136
Operating Transfers In	40,087	62,208	(22,121)
Operating Transfers (Out)	(28,293)	(28,306)	13
Contribution from Property Owners	25,821		25,821
Long-Term Debt Proceeds		6,890	(6,890)
Total Other Financing Sources (Uses)	38,088	41,129	(3,041)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(12,402)	(33,071)	20,669
Fund Balances - Beginning of Year	8,301	8,301	-0-
Residual Equity Transfers From (To) Other Funds			
Increase (Decrease) in: Reserve for Inventory of Material and Supplies			
Fund Balances - End of Year	$(4,101)	(24,770)	20,669

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1992
(In Thousands)

STATEMENT 1C (continued)

	TOTALS (MEMORANDUM ONLY)		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 389,136	438,102	(48,966)
Licenses, Permits, and Franchises	26,897	30,676	(3,779)
Fines, Forfeitures, and Penalties	22,352	35,391	(13,039)
Revenue from Use of Money and Property	24,204	22,549	1,655
Aid from Other Governmental Agencies - State	778,764	836,359	(57,595)
Aid from Other Governmental Agencies - Federal	455,918	477,223	(21,305)
Aid from Other Governmental Agencies - Other	14,113	19,544	(5,431)
Charges for Current Services	152,223	184,462	(32,239)
Other Revenue	13,035	16,633	(3,598)
Total Revenues	1,876,642	2,060,939	(184,297)
Expenditures:			
Current:			
General	218,643	272,293	53,650
Public Protection	425,645	443,061	17,416
Public Ways and Facilities	71,509	109,238	37,729
Health and Sanitation	255,694	285,489	29,795
Public Assistance	882,247	909,546	27,299
Education	9,592	10,363	771
Recreational and Cultural	6,691	17,321	10,630
Capital Outlay	76,640	151,236	74,596
Debt Service	12,085	12,300	215
Total Expenditures	1,958,746	2,210,847	252,101
Excess of Revenues Over (Under) Expenditures	(82,104)	(149,908)	67,804
Other Financing Sources (Uses):			
Sale of Fixed Assets	646	487	159
Operating Transfers In	55,102	77,492	(22,390)
Operating Transfers (Out)	(68,130)	(70,141)	2,011
Contribution from Property Owners	25,821		25,821
Long-Term Debt Proceeds		6,890	(6,890)
Total Other Financing Sources (Uses)	13,439	14,728	(1,289)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(68,665)	(135,180)	66,515
Fund Balances - Beginning of Year	122,691	122,691	-0-
Residual Equity Transfers From (To) Other Funds	-0-	-0-	-0-
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	1,358		1,358
Fund Balances - End of Year	$ 55,384	(12,489)	67,873

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND
Year Ended June 30, 1992
With Comparative Figures for Year Ended June 30, 1991
(In Thousands)

STATEMENT 1D

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	PENSION TRUST	1992	1991
Operating Revenues:					
Charges for Services	$ 66,511	28,471		94,982	89,615
Investment Income			121,146	121,146	90,029
Contributions			99,919	99,919	84,046
Total Operating Revenues	66,511	28,471	221,065	316,047	263,690
Operating Expenses:					
Salaries	10,634		1,447	12,081	9,372
Benefit Payments			66,047	66,047	60,972
Cost of Materials		19,465		19,465	22,094
Repairs and Maintenance	6,658	3,801		10,459	10,354
Fuel		731		731	935
Equipment Rental	2,290			2,290	1,452
Sewage Processing	1,866			1,866	1,421
Contracted Services	33,340			33,340	20,666
Depreciation	2,975	1,750		4,725	3,539
Utilities	234			234	223
Other	16,234	3,059	13,904	33,197	24,984
Total Operating Expenses	74,231	28,806	81,398	184,435	156,012
Operating Income (Loss)	(7,720)	(335)	139,667	131,612	107,678
Nonoperating Revenues:					
Interest	7,078	1,346		8,424	8,872
Taxes	47			47	49
Grants	634			634	344
Gain on Disposal of Equipment					1
Other	1,474			1,474	1,568
Total Nonoperating Revenues	9,233	1,346		10,579	10,834
Nonoperating Expenses:					
Interest on Long-Term Debt	31			31	34
Loss on Disposal of Equipment	2	170		172	332
Other	326	189		515	938
Total Nonoperating Expenses	359	359		718	1,304
Nonoperating Income (Loss)	8,874	987		9,861	9,530
Income (Loss) Before Operating Transfer	1,154	652	139,667	141,473	117,208
Operating Transfer (Out)					(1,393)
Net Income (Loss)	1,154	652	139,667	141,473	115,815
Depreciation on Grant Funded Fixed Assets	476			476	373
Increase (Decrease) in Retained Earnings	1,630	652	139,667	141,949	116,188
Retained Earnings/Fund Balance - Beginning Balance	106,962	17,171	1,072,026	1,196,159	1,079,971
Retained Earnings/Fund Balance - Ending Balance	$108,592	17,823	1,211,693	1,338,108	1,196,159

See Notes to Financial Statements

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 1E

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1992	1991
Cash Flows from Operating Activities:				
Operating Income (Loss)	$(7,720)	(335)	(8,055)	7,351
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	2,975	1,750	4,725	3,539
Decrease (Increase) in Taxes Receivable	(185)		(185)	6
Decrease (Increase) in Accounts Receivable and Notes Receivable, Net	(849)	2	(847)	621
Decrease (Increase) in Due from Other Funds	(356)	347	(9)	308
Decrease (Increase) in Inventory of Material and Supplies, Net	47	8	55	22
Increase (Decrease) in Accounts Payable	7,555	(382)	7,173	370
Increase (Decrease) in Accrued Payroll	94		94	91
Increase (Decrease) in Due to Other Funds	(622)	(948)	(1,570)	(129)
Increase (Decrease) in Amount Payable to Grantor Agency	84		84	71
Increase (Decrease) in Long-Term Debt Payable	3,035		3,035	6,663
Increase (Decrease) in Deferred Revenue	40		40	
Increase (Decrease) in Prepaid Expense	(639)		(639)	
Net Cash Provided (Used) by Operating Activities	3,459	442	3,901	18,913
Cash Flows from Non-Capital Financing Activities:				
Payments to Other Funds		(189)	(189)	(287)
Loan Made to Other Agency	(6,369)		(6,369)	(55)
Payment Received (Advances Made) on Long-Term Loan		(67)	(67)	296
Grant Revenue	634		634	349
Other Revenue	1,517		1,517	1,617
Advances from Governmental Agencies	381		381	30
Other Expenditures	(326)		(326)	(650)
Net Cash Provided (Used) by Non-Capital Financing Activities	(4,163)	(256)	(4,419)	1,300
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(16,696)	(4,095)	(20,791)	(7,936)
Proceeds from Sales of Equipment	8	142	150	315
Capital Contributions				(50)
Grant Revenue	108		108	122
Principal Paid on Long-Term Debt	(114)		(114)	(136)
Interest Paid on Long-Term Debt	(32)		(32)	
Deposit with Others	(45)		(45)	
Proceeds from Loan	60		60	(35)
Net Cash Provided (Used) by Capital and Related Financing Activities	(16,711)	(3,953)	(20,664)	(7,720)
Cash Flows from Investing Activities:				
Interest	7,303	1,346	8,649	8,676
Net Increase (Decrease) in Cash and Cash Equivalents	(10,112)	(2,421)	(12,533)	21,169
Cash and Cash Equivalents-Beginning of Year	90,194	18,434	108,628	87,459
Cash and Cash Equivalents-End of Year	$80,082	16,013	96,095	108,628

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 1E (continued)

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1992	1991
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:				
Total Cash and Investments Per Balance Sheet	$84,483	16,886	101,369	117,132
Less: Investments Not Meeting the Definition of Cash Equivalents	4,401	873	5,274	8,504
Cash and Cash Equivalents - End of Year	$80,082	16,013	96,095	108,628

Noncash Investing, Capital Financing Activities:
Fixed asset contributions amounted to $1 thousand to the Airport Enterprise Fund and $9 thousand to the Solid Waste Enterprise Fund.

Sanitation and Water Districts - Fixed Assets (Sewer Lines) were donated to Sanitation Districts by various developers in the amount of $272 thousand.

Fixed asset contributions from other funds amounted to $80.0 thousand.

Allocated Reverse Repurchases are not included as a cash flow item per GASB Statement No. 9.

See Notes to Financial Statements

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1992

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego (County) conform to generally accepted accounting principles (GAAP) applicable to governmental units. The following is a summary of the more significant of such policies.

A. SCOPE OF FINANCIAL REPORTING ENTITY

The accompanying financial statements report on the financial activities of the County and those County-related entities that meet the criteria for inclusion established by the National Council on Governmental Accounting, Statement 3, as adopted by the Governmental Accounting Standards Board (GASB). The basic criterion for including other entities within the County's financial statements is the exercise of oversight responsibility over such other entities by the County Board of Supervisors. In determining the County's exercise of oversight responsibility with respect to another entity, consideration is given to such factors as: financial interdependency, selection of the governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

The County, therefore, has included the following entities in its financial statements.

County Service Areas
Flood Control Districts
Lighting Maintenance Districts
Spring Valley Park & Recreation District
Air Pollution Control District
County of San Diego Housing Authority
Sanitation and Water Districts
El Cajon-San Diego County Civic Center Authority
Vista-County of San Diego Building Authority
San Diego County Ramona Administrative Building Authority
San Diego County Redevelopment Agency
San Diego County Capital Asset Leasing Corporation (SANCAL)
San Diego County Employees' Retirement Association

The first six entities in the above list are included as special revenue funds, the sanitation and water districts as enterprise funds, and the Joint Powers Authorities and the Redevelopment Agency as capital projects and debt service funds. SANCAL, a non-profit corporation, is included as a special revenue fund, capital projects fund and a debt service fund. The financial position and results of operations of the San Diego County Employees' Retirement Association are included herein. The Association is governed by a nine person Board of Directors: four members of which are elected by retired and present employee members of the Association; four members of which are appointed by the County Board of Supervisors; one member is represented by the County Treasurer, an independently elected County Officer. Although the County Board of Supervisors has no authority over the day-to-day operations of the Retirement Association's financial activities and may not appropriate the Association's operating surplus, the Board of Supervisors is required to finance Association actuarial deficits through increased contribution rates. As a result of the Association's financial interdependency with the County, the Association is classified as a pension trust fund.

Activities of the Chula Vista Redevelopment Agency have not been included since its operations are administered by an independent elected legislative body. Also, activities of the San Diego Regional Building Authority have not been included since the County Board of Supervisors has no authority to govern, manage, assume fiscal accountability, or approve budgets. Both Agencies have entered into long-term capital leases with the County which are reflected in the County's General Fixed Assets Account Group and the General Long-Term Debt Account Group.

Other local governmental entities provide public services to the residents of the County including 18 cities, 43 school districts, and numerous special districts that provide specialized services such as fire protection, sanitation and water services to County residents. The operations of these entities have not been included since each entity is responsible for conducting its own day-to-day operations and is accountable to its own separately elected governing board. The County Board of Supervisors has no authority to govern, manage, approve budgets, assume fiscal accountability, establish revenue limits, or appropriate surplus funds available in these entities. However, assets held by the County in its capacity as an agent for these entities are included in the agency funds. Complete financial statements are available from each individual entity.

B. BASIS OF PRESENTATION

The financial transactions of the County are recorded in individual funds and account groups. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals-memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, and the caption "amount to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "totals-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund categories, fund types, and account groups:

Governmental Fund Types

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the County's operating fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in these funds are the general funds of various component entities as described in Note 1A.

Debt Service Fund - To account for the accumulation of resources for the payment of principal and interest on general long-term debt.

Capital Project Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund types).

Proprietary Fund Types

Enterprise Funds - To account for operations (a) that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - To account for the financing of goods or services provided by one department to other departments of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types

Pension Trust Fund - To account for the financial activities of the San Diego County Employees' Retirement Association.

Agency Funds - To account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the County, except those accounted for in the proprietary fund-type.

General Long-Term Debt Account Group - To account for all long-term obligations of the County, except those accounted for in the proprietary fund-type.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity for the proprietary funds (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Governmental and Agency fund types are accounted for on the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. Revenues which are accrued include real and personal property taxes, sales tax, interest, and state and federal grants and subventions. Real property taxes are levied on October 15 against owners of record at March 1, the lien date. The taxes are due in two installments on November 1 and February 1 and become delinquent after December 10 and April 10, respectively. Property tax revenue is recognized in the fiscal year for which taxes have been levied, provided it is collected within 60 days of the end of the fiscal year.

Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on long-term debt which is recognized when due; (2) prepaid expenses which are reported as current period expenditures, rather than allocated; and (3) accumulated unpaid vacation, sick leave, and other employee benefits which are reported in the period due and payable rather than in the period earned by employees.

The Pension Trust Fund and proprietary fund types are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. There are no unbilled utility service receivables for the proprietary fund types.

D. BUDGETARY ACCOUNTING

General Budget Policies

An operating budget is adopted each fiscal year for the governmental funds. Annual budgets are not required to be adopted for Joint Powers Authorities and SANCAL, a non-profit corporation. Accordingly, Special Revenue, Debt Service, and Capital Projects Funds for those entities are not included in the accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis). Encumbrances are treated as budgeted expenditures in the year the commitment to purchase is incurred. Additionally, long-term capital lease obligations are not budgeted as an expenditure and source of funds in the year the asset is acquired and deposits with other governmental agencies are budgeted as expenditures in the year deposited. For purposes of a budgetary presentation, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year end and deposits with other governmental agencies, if any, treated as budgeted expenditures in the year incurred, and to exclude long-term capital leases recorded as long-term obligations of the County. Departmental intrafund expenditure transfers do not have the budgetary status of legal appropriations. Therefore, variances between estimated transfers and actual transfers are not displayed in the general purpose financial statements, but are displayed as a General Fund schedule within the Comprehensive Annual Financial Report.

The following encumbrance amounts existed at year end and therefore were included in the Statements of Revenue and Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) in order to provide a meaningful comparison of the actual results of operations with the budget (in thousands):

	Encumbrances
General Fund	$ 26,239
Special Revenue Funds	11,066
Capital Projects Funds	89

Expenditures may not legally exceed budgeted appropriations at the expenditure object level within each department. All amendments to the adopted budget require Board approval and, as such, reported budget figures are as originally adopted or subsequently amended by the Board. Supplemental appropriations during the year ended June 30, 1992, amounted to $156,100,789 in the General Fund. Unencumbered appropriations lapse at year end.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control in the governmental fund types. Encumbrances outstanding at year end do not constitute expenditures or liabilities, but are reported as reservations of fund balance for subsequent-year expenditures.

The following schedule is a reconciliation of the budgetary and GAAP fund balances (in thousands):

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Fund Balance-Budgetary Basis	$18,643	40,842	-0-	(4,101)
Encumbrances Outstanding at Year End	26,239	11,066		89
Fund Balances-Non Budgeted Funds	-0-	840	32,466	27,615
Fund Balances-GAAP Basis	$44,882	$52,748	$32,466	$23,603

E. ASSETS, LIABILITIES, AND FUND EQUITY

Cash and Investments

Investments in the County's cash and investment pool as well as other investments are stated at original cost with the exception of deferred compensation investments which are stated at market value. For purposes of reporting cash flows, all amounts reported as "Equity in Pooled Cash and Investments", "Collections in Transit", and "Imprest Cash" are considered cash equivalents. Pooled cash and investment amounts represent monies deposited in the County Treasurer's cash management pool and are similar in nature to demand deposits, i.e., funds may be deposited and withdrawn at any time without prior notice or penalty. Allocations of assets and liabilities to individual funds related to reverse repurchase agreements of the County's cash and investment pool are not considered cash equivalents for purposes of cash flow reporting.

Inventories

Inventories, which consist of expendable supplies, are stated at average cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheet of the General Fund and the Special Revenue Funds of the County Library and Special Districts as an asset with an offsetting reserve. Inventory held by the Road Fund, a special revenue fund, and the proprietary fund types is carried at average cost and is expended when consumed.

Fixed Assets

General fixed assets are recorded as expenditures in the governmental fund types at time of purchase. These assets are capitalized at cost in the General Fixed Assets Account Group. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on general fixed assets. Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets. Proprietary fund type fixed assets are reported in those funds at cost or estimated fair market value at time of donation. Depreciation is charged to operations of proprietary funds over the fixed assets' estimated useful lives using the straight-line method for structures and improvements, and the hours/miles-of-service method for equipment. The estimated useful lives are as follows:

Structure & Improvements	5-50 years
Equipment	4-20 years

Long-Term Liabilities

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group. Long-term liabilities of all proprietary fund types are accounted for in the respective funds.

Accumulated leave benefits including vacation, sick leave and compensatory time worked in the amount of $51,854,841 for the governmental fund types at June 30, 1992, is also recorded in the General Long-Term Debt Account Group. These amounts would not be expected to be liquidated from expendable available financial resources but would be expected to be liquidated in future years as employees elect to use these benefits as prescribed by Civil Service rules and regulations.

Reservation/Designation of Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Comparative Data/Totals Only

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. Also, certain of the prior year amounts have been reclassified to conform with the current year financial statement presentations.

2. FUND DEFICITS

The following funds have an accumulated deficit at June 30, 1992 (in thousands):

Special Revenue Fund

Flood Control Districts	$ 151

Capital Projects Funds

Capital Outlay	$3,710
San Diego County Redevelopment Agency (SDCRA)	$ 624

Enterprise Fund

Liquid Waste	$ 467

The deficits within the Flood Control Districts and the SDCRA funds are due to the use of loan proceeds in advance of the receipt of benefit fees or incremental tax revenues. The deficit within the Capital Outlay Fund is due to the use of temporary loan proceeds in advance of the receipt of proceeds from long-term debt. The deficit within the Liquid Waste Fund is due to inadequate cost recovery from user fees. These deficits are expected to be reduced in future years as expected revenues are realized and fees are adjusted to cover costs.

3. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. EQUITY IN POOLED CASH AND INVESTMENTS, CASH, INVESTMENTS, AND OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS

The County maintains a cash and investment pool that is available for use by all funds of the County as well as the funds of other agencies for which the County treasury is the depository. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Investments." Interest earned on the pooled funds is accrued in a pooled interest apportionment fund and is allocated based on the average daily cash balances of the participating funds.

"Cash with Fiscal Agents" represents amounts on deposit with trustees for Joint Powers Authorities, SANCAL, County revolving funds and deferred compensation.

"Investments" represents Pension Trust Fund investments and bonds held for other agencies.

Deposits: At year end the carrying value and bank balance of the County's deposits was $166,088,000. Of the bank balance, $1,100,000 was covered by federal depository insurance. The remaining $164,988,000 was collateralized according to State statutes which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10 percent in excess of the total amount of all public funds on deposit. These securities are held by the depository's trust department or agent in the County's name.

Investments: State statutes authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper rated A-1 by Standard and Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers acceptances, repurchase and reverse repurchase agreements, and negotiable certificates of deposit issued by national and state licensed or chartered banks or federal or state savings and loan associations. Pension Trust Fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize "Prudent Expert" guidelines as to the form and types of investments which may be purchased. The County's investments categorized by type, carrying value, and market value at June 30, 1992, are shown below. All investments are either held by the County or its agent in the County's name.

	Carrying Amount (In Thousands)	Market Value (In Thousands)
Repurchase agreements	$ 156,000	$ 156,018
U.S. Government securities	868,333	907,995
Negotiable certificates of deposit	764,835	775,005
Commercial paper	228,242	229,552
Corporate notes	463,933	472,479
Corporate bonds	314,873	342,370
Common and preferred stock	660,419	751,592
Mutual Funds	200,000	201,118
Other	118,747	102,716
Total Investments held by County or its agent in the County's name	$3,775,382	$3,938,845
Investments held by broker-dealers under reverse repurchase agreements:		
U.S. Government Securities	151,755	157,134
Total Investments of the County	$3,927,137	$4,095,979
Investments held by the County for other agencies	488	488
Total Investments	$3,927,625	$4,096,467

Due to significantly higher cash flows and market conditions at certain times during the year, the County's investments in repurchase agreements increased significantly and were substantially higher at those times than at year end.

Reverse Repurchase Agreements: State statutes permit the County to enter into reverse repurchase agreements, that is, a sale of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contract rate of interest. The market value of the securities underlying reverse repurchase agreements normally exceeds the cash received, providing the dealers a margin against a decline in market value of the securities. If the dealers default on their obligations to resell these securities to the County or provide securities or cash of equal value, the County would suffer an economic loss equal to the difference between the market value plus accrued interest of the underlying securities and the agreement obligation, including accrued interest. This credit exposure at year-end was $4,278,765.

B. GENERAL FIXED ASSETS

The following is a summary of investment in general fixed assets by sources and a summary of changes in general fixed assets as of and for the year ended June 30, 1992.

Source of Investment in General Fixed Assets
By Fund at June 30, 1992 (in thousands)

General Fund:	
General Fund Revenues	$610,029
Federal and State Grants	4,278
Special Revenue Funds:	
Special Revenue Fund Revenues	14,008
Special Revenue State & Federal Grants	467
Capital Projects Funds:	
Lease Revenue Bonds	118,663
Certificates of Participation	103,004
Total	$850,449

Summary of Changes in General Fixed Assets by Class
For the Year Ended June 30, 1992 (in thousands)

	BEGINNING BALANCE	ADDITIONS	DELETIONS	ENDING BALANCE
Land	$128,111	$ 22,195	$ 2,474	$147,832
Structures & Improvements	341,410	11,063	369	352,104
Equipment	206,993	15,103	42,080	180,016
Construction in Progress	106,232	70,766	6,501	170,497
Total	$782,746	$119,127	$51,424	$850,449

C. PROPRIETARY FUND TYPE FIXED ASSETS

Following is a summary of Proprietary Fund Type Fixed Assets by class as of June 30, 1992 (in thousands):

	Enterprise	Internal Service
Land	$24,855	$
Structures & Improvements	65,650	180
Equipment	9,127	21,269
Construction in Progress	10,811	
Total	110,443	21,449
Less Accumulated Depreciation	31,796	8,568
Net	$78,647	$12,881

D. SAN DIEGO COUNTY EMPLOYEES' RETIREMENT SYSTEM

(1) Plan Description

The County contributes to the San Diego County Employees' Retirement Association (SDCERA), a single employer defined benefit pension plan, established July 1, 1939, under provisions of the County Retirement Law of 1937. This is a contributory type plan covering substantially all employees. The system is administered by an independent Board of Retirement. The plan is integrated with the Federal Social Security System. The County's payroll for employees covered by the system for the year ended June 30, 1992, was $516.7 million. Total payroll for all employees at June 30, 1992, was $551.7 million.

At June 30, 1992, SDCERA membership consisted of:

Retirees, beneficiaries and terminated members entitled to benefits, but not yet receiving them:

General	7,237
Safety	566
Total	7,803

Current Employees:

Vested:	
General	7,639
Safety	1,162
Non-vested:	
General	6,664
Safety	651
Total	16,116

All full-time permanent County employees are eligible to participate in the system. On August 15, 1978, the Association adopted a second tier to the system providing lower contribution rates and reduced benefits to employees entering the system after October 1, 1978. Employees must have 10 years of service and reach age 50 (Tier I) or age 55 (Tier II) in order to receive benefits. General members in Tier I may receive a maximum of 2 percent of their highest year average salary for each year of credited service for life providing they retire after age 57. Tier I members retiring before age 57 receive a prorata share of the maximum benefit. General members in Tier II receive 1.7 percent of their highest three years average annual salary for each year of credited service for life after reaching age 55. The system also provides death and disability benefits established by State and County ordinances. Employees fully vest after 10 years of service and partially vest after five years of service, receiving a prorata share of benefits due a fully vested employee upon attaining retirement age.

County employees are required to contribute to the system based on age at entry, tier classification, and certain labor negotiated contracts which provide for the County to pay a portion of the employee contribution.

(2) Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of the credited projected benefits and is intended to help users assess SDCERA's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS. The measure is independent of the actuarial funding method used to determine contributions to the PERS, discussed in (4) below.

The pension benefit obligation was determined as part of an actuarial valuation at June 30, 1992. Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually, (b) projected salary increases of 5 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1/2 percent per year, attributable to seniority/merit, and (d) 3 percent postretirement benefit increases for Tier I and 2 percent for Tier II.

At June 30, 1992, the unfunded pension benefit obligation was $414.3 million as follows (in millions):

Pension benefit obligation:	
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	$ 801.5
Current employees:	
Accumulated employee contributions including allocated investment income	164.1
Employer-financed vested	581.0
Employer-financed nonvested	52.2
Total pension benefit obligation	1,598.8
Net assets available for benefits, at cost (market value is $1,287.8)	1,184,5
Unfunded pension benefit obligation	$ 414.3

(3) Actuarially Determined Contribution Requirements and Contributions Made

SDCERA funding policy provides for periodic employer contributions that, expressed as percentages of annual covered payroll, are sufficient to accumulate sufficient assets to pay benefits when due. Employer contribution rates as level percentages of payroll are determined using the entry age actuarial funding method. SDCERA also uses the level percentage of payroll method to amortize the unfunded liability over a closed 15 year period.

Contributions for fiscal year 1991-92 totaling $99,919,662 ($94,494,307 employer and $5,425,355 employee) were made in accordance with actuarially determined contributions determined through an actuarial valuation performed at June 30, 1990. These contributions consisted of (a) $54,201,079 normal cost (10.7 percent of current covered payroll for fiscal year 1991-92 and (b) $40,293,228 amortization of the unfunded actuarial accrued liability (7.8 percent of current covered payroll for fiscal year 1991-92). The significant actuarial assumptions used to compute the actuarially determined contribution requirement are the same as those used to compute the pension benefit obligation in D (2) above.

(4) Trend Information

Ten year historical trend information of SDCERA showing progress made in accumulating sufficient assets to pay benefits when due is presented in the SDCERA comprehensive annual financial report. Trend information for years prior to fiscal year 1988-89 is presented on a calendar year basis. For fiscal years 1989-90, 1990-91, and 1991-92, respectively, available assets were sufficient to fund 70.1, 71.7 and 74.1 percent of the pension benefit obligation. Unfunded pension benefit obligation represented 94.7, 88.1, and 80.2 percent of the annual payroll for employees covered by the PERS for fiscal year 1989-90, 1990-91 and 1991-92, respectively. Showing unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation for analysis purposes. In addition, for the above years, the County's contribution to the PERS, all made in accordance with actuarially determined requirements, were 15.5, 16.7, and 18.3 percent, respectively of annual covered payroll.

(5) Postretirement Health Care Benefits:

Depending on the availability of fund earnings, SDCERA provides postretirement health care benefits on a pay as you go basis for retirees who have had at least ten years employment with the County. SDCERA contributes health insurance premiums for five sponsored health maintenance organizations of $160 per month for each retiree under the age of 65 and $83 per month for each retiree over the age of 65 plus a cost of living adjustment based on years since retirement. Premium amounts in excess of these amounts are paid by the retiree. SDCERA also reimburses a fixed amount of $30 per month for a Medicare supplement for each retiree over 65. State statutes governing County retirement systems provide authority for SDCERA, with the consent of the SDCERA Board of Directors to make such payments from interest earnings in excess of interest required, to be credited to specific statutory reserves. Approximately 6,000 retirees or surviving spouses are eligible to receive these benefits. SDCERA recognizes the cost of providing those benefits by expending annual insurance premiums, which were $7.7 million for fiscal year 1991-92. A reserve established by the SDCERA Board of Directors for the payment of postretirement health care benefits was $27.0 million at June 30, 1992, up from $23.5 million at June 30, 1991.

(6) Contributions Required Per Accounting Principles Board Opinion Number 8.

The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years than that required under generally accepted accounting principles. For Fiscal Year 1991-92, the amount required by generally accepted accounting principles is greater than the amount contributed using the level percentage method and is reflected as an increase of approximately $14.9 million in accrued pension contributions in the General Long-Term Debt Account Group.

E. CLAIMS AND JUDGMENTS

The County operates a Risk Management Program whereby it is self-insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, public liability, and workers compensation. Several legal actions and workers compensation claims are pending against the County where the estimated liability either exceeds the limits of coverage provided by various insurance policies carried by the County or where no insurance coverage is provided. Also, the County, in compliance with the Tax Reform Act of 1986 and subsequent U.S. Treasury Regulations, has performed arbitrage rebate calculations on the interest earnings of all County related bond issues to determine probable amounts due the federal government. To the extent that the outcome of such litigation, workers compensation claims, and arbitrage rebate calculations have been determined to result in a probable financial loss to the County, an estimate of such losses has been included in the General Long-Term Debt Account Group. These probable losses are valued at $17,418 for litigation, $21,274 for workers compensation, and $1,814 for arbitrage rebate for a total Claims and Judgements liability at June 30, 1992 of $40,506 (in thousands).

F. LEASE COMMITMENTS

The County has commitments under long-term property operating lease agreements for facilities used for operations. These leases do not meet the criteria for capitalization under FASB Statement 13. The County is the lessee under the terms of several noncancellable operating leases for real property used to house certain County facilities. The combined rental cost for which the County is obligated under these leases is as follows (in thousands):

YEAR	MINIMUM LEASE PAYMENTS
1992-93	$ 8,602
1993-94	7,421
1994-95	5,301
1995-96	2,428
1996-97	1,593
Thereafter	185
Total	$25,530

Total rental expense for all real property operating leases for the year ended June 30, 1992, was approximately $19.0 million.

In addition to real property leases, the County has also entered into long-term operating leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Total rental expense for these operating leases for the year ended June 30, 1992, was approximately $8.2 million.

Certain buildings and equipment are being leased under capital leases as defined in FASB Statement 13. The present value of the minimum lease obligation has been capitalized in the General Fixed Asset Account Group and is reflected as a liability in the General Long-Term Debt Account Group. The County assumes responsibility for all maintenance, repair, and structural modifications under the terms of the lease agreements.

Capital Lease-Property Class	June 30, 1992 (in thousands)
Structures and Improvements	102,021
Equipment	20,926
Total	$122,947

Future minimum lease payments under capital leases consisted of the following at June 30, 1992 (in thousands):

Fiscal Year	Minimum Payments
1992-93	$ 10,567
1993-94	10,488
1994-95	10,330
1995-96	10,329
1996-97	7,956
Thereafter	130,101
Total minimum Lease Payments	179,771
Less: amount representing interest	(80,887)
Net Lease Payments	$ 98,884

G. GENERAL LONG-TERM DEBT

General Long-Term Debt consists of lease revenue bonds/certificates of participation, capital lease obligations accounted for in accordance with NCGA Statement 5 (See Note 3F), accrued pension contributions (See Note 3D), accumulated unpaid employee leave benefits (See Note 1E) and claims and judgments (See Note 3E) as follows (in thousands):

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding
Lease Revenue Bonds/Certificates of Participation:				
El Cajon-San Diego County Civic Center Authority Lease Revenue Refunding Bonds issued September, 1986	4.50 - 6.85%	2007	61,665	53,260
Vista-County of San Diego Building Authority Certificates of Participation issued April, 1987	5.00 - 7.875%	2007	28,380	24,695
San Diego County Capital Asset Leasing Corporation (SANCAL):				
1984 Series A Leasehold Revenue Bonds issued September, 1984	7.00 - 10.00%	1993	11,825	2,710
1986 Refunding Leasehold Revenue Bonds issued December, 1986	4.00 - 6.75%	2010	29,170	26,485
1987 Series A Leasehold Revenue Bonds issued May, 1987	4.75 - 6.20%	1995	10,300	3,800
1989 Certificates of Participation issued March 1989	6.25 - 7.50%	2009	20,790	14,200
1989 Certificates of Participation issued November 1989	6.20 - 7.10%	2010	24,433	23,453
1989 Certificates of Participation issued December 1989	6.10 - 6.80%	2011	19,605	19,090
1991 Series A Certificates of Participation issued April 1991	5.25 - 7.00%	2012	40,745	40,745
1991 Certificates of Participation issued September 1991	4.80 - 6.50%	2007	38,045	38,045
Total Lease Revenue Bonds/Certificates of Participation			284,958	246,483

Schedule of General Long-Term Debt Obligations (in thousands) - Continued

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding
Capitalized Leases:				
Chula Vista Redevelopment Agency Regional Center Lease beginning July, 1979	6.00 - 8.00%	2007	51,000	40,120
San Diego Regional Building Authority Lease beginning October, 1991	4.60 - 7.45%	2019	46,965	46,965
Other Capitalized Leases with various beginning dates from March, 1979 to the present	6.85 - 14.10%	1993-2020	24,982	11,799
Total Capitalized Leases			122,947	98,884
Total			$407,905	345,367
Accrued Pension Contributions				147,042
Claims and Judgments				40,506
Accumulated Unpaid Employee Leave Benefits				51,855
Total General Long-Term Debt				$584,770

The lease revenue bonds and certificates of participation of the building and civic center joint power authorities and the SANCAL non-profit corporation listed above are secured by annual base rental lease payments payable by the County for use of the facilities constructed or equipment purchased from the debt proceeds. The capital leases between the County and the Authorities and between the County and SANCAL have been eliminated for financial reporting purposes and the related assets and debt (e.g., lease revenue bonds and certificates of participation of these authorities and SANCAL) are reported as San Diego County's assets and debt, respectively.

Changes in General Long-Term Debt during the year are summarized as follows (in thousands):

	BALANCE 7/1/90	ADDITIONS	RETIREMENTS	BALANCE 6/30/92
Lease Revenue Bonds/Certificates of Participation	$254,998	38,045	46,560	246,483
Capital Lease Obligations	96,093	50,710	47,919	98,884
Accrued Pension Contributions	132,150	14,892		147,042
Claims and Judgments	35,149	5,357		40,506
Accumulated Unpaid Employee Leave Benefits	47,576	4,279		51,855
Total	$565,966	113,283	94,479	584,770

The following is a schedule of debt service requirements to maturity, including interest, for General Long-Term Debt outstanding at June 30, 1992 (in thousands). The amortization of the accrued pension contributions is not included since it is based on actual contribution rates in future years, rather than a fixed schedule. Accumulated unpaid employee benefits are excluded since they are budgeted in the year which they are used and liquidated. Claims and judgments are also excluded due to uncertainty in determining the probable date of payment.

YEARS ENDING JUNE 30	LEASE REVENUE BONDS	CERTIFICATES OF PARTICIPATION	CAPITAL LEASES	TOTAL
1993	$ 14,878	13,557	10,567	39,002
1994	13,777	14,575	10,488	38,840
1995	9,857	14,561	10,330	34,748
1996	9,308	14,561	10,329	34,198
1997	8,826	14,225	7,956	31,007
1998-2002	44,144	70,925	45,280	160,349
2003-2007	44,073	70,696	38,998	153,767
2008-2012	17,352	35,403	17,622	70,377
2013-2017		3,720	17,595	21,315
2018-2020			10,606	10,606
Total	$162,215	252,223	179,771	594,209

Prior Year Defeasance of Debt

In prior years, the County defeased certain lease revenue bonds by placing the proceeds of the original issue plus additional County contributions in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At June 30, 1992, $127.1 million of bonds outstanding are considered defeased.

Advance Refunding of Debt

San Diego Capital Asset Leasing Corporations (SANCAL):

On September 19, 1991, SANCAL issued $38.0 million in serial Certificates of Participation (COP) with an average interest rate of 6.3 percent to advance refund $34.8 million of 1987 serial COP with an average interest rate of 7.7 percent. The net proceeds of $37.1 million (after payment of $.9 million in bond discount, underwriting fees, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1987 COP. As a result, the 1987 COP are considered to be defeased and the liability for those COP has been removed from the general long-term debt account group.

SANCAL advance refunded the 1987 COP to reduce its total debt service payments over the next 17 years by almost $482,000 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $192,000.

Refinanced Long-Term Capital Lease

San Diego Regional Building Authority:

On October 2, 1991, the San Diego Regional Building Authority ("the Authority") issued $46,965,000 in serial Certificates of Participation (COP) with maturities from 1991 to 2019 and an average interest rate of 6.5 percent to advance refund $43.2 million of 1989 serial COP with an average interest rate of 7.6 percent. The net proceeds of $45.7 million (after payment of $1.3 million in bond discount, underwriting fees, bond investors assurance premium and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1989 COP. As a result of the Authority's advance refunding, the County was able to reduce its total lease payments to the Authority over the next 29 years by $4.6 million and to obtain an economic gain (difference between the present values of the lease payments on the old and new capital lease) of $1.8 million.

H. PROPRIETARY FUND TYPE LONG-TERM DEBT

Proprietary fund type long-term debt consists of revenue bonds, loans payable, contracts payable, landfill closure, and unpaid accumulated employee leave benefits. The revenue bonds are general obligations of the issuing district and as such, the district is empowered and obligated to levy ad valorem taxes upon all taxable property within the district without limit as to rate or amount for the purpose of paying the principal and interest. The bonds are also payable from restricted sewer service revenues of the issuing districts. A schedule of Proprietary Fund Type Long-Term Debt is as follows (in thousands):

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding 6/30/92
Revenue Bonds:				
Alpine Sanitation 1970A	6.70 - 7.00%	2002	$285	$ 180
County Service Area #4	5.00%	2012	438	320
Total Revenue Bonds			723	500
Loans:				
Julian Sanitation	5.3%	2003	61	38
Total			$784	$ 538
Contract Payable Spring Valley				1,229
Landfill Closure-Solid Waste				12,428
Unpaid Accumulated Employee Leave Benefits				712
Total Proprietary Fund Type Long-Term Debt				$14,907

The following is a schedule of debt service requirements to maturity, including interest, for Proprietary Fund Type Revenue Bonds and Loans outstanding at June 30, 1992 (in thousands):

YEARS ENDING JUNE 30	REVENUE BONDS	LOANS	TOTAL
1993	$ 53	4	57
1994	51	5	56
1995	50	4	54
1996	48	5	53
1997	46	5	51
1998-2002	258	23	281
2003-2007	130	5	135
2008-2012	122	—	122
Total	$758	51	809

I. SPECIAL ASSESSMENT DEBT

The County Treasurer/Tax Collector acts as an agent for property owners and bondholders in collecting and forwarding special assessment monies. The County is not obligated for repayment of any special assessment bonds and all special assessment debt is solely the obligation of various separate governmental agencies. The amount of special assessment debt outstanding for which the County is a fiduciary is $28.8 million at June 30, 1992.

J. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to the fair market value of the deferred account for each participant.

It is the opinion of the County legal counsel that the County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The assets and liabilities of the deferred compensation plan are accounted for in an agency fund of the County. Total assets of the plan at June 30, 1992, are valued at $79.1 million and are reported at market value.

K. INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund interfund receivable and payable balances at June 30, 1992 were (in thousands):

	Interfund Receivable	Interfund Payable
General Fund	$270,435	$ 7,081
Special Revenue Funds:		
Road Fund	2,341	625
Survey Monument Preservation Fund		3
Grazing Lands Fund	3	
Fish & Game Propagation Fund	1	
County Library Fund	149	126
Asset Forfeiture Program Fund	100	217
Special Aviation Fund	3	48
Cable TV Fund	36	1,301
Park Land Dedication Fund	237	472
Nonprofit Corporation Funds	40	53
Redevelopment Agency Funds	12	623
County Service Area Funds	306	81
Flood Control District Funds	190	72
Housing Authority Fund	129	549
Other Special District Funds	238	153
Total	3,785	4,323
Debt Service Funds:		
Nonprofit Corporation Funds	1,841	615
Joint Powers Authorities Funds	41	479
Total	1,882	1,094
Capital Projects Funds:		
Capital Outlay Funds	4,060	5,836
Edgemoor Development Fund	12	
Nonprofit Corporation Funds	962	3,318
Redevelopment Agency Funds	629	240
Joint Powers Authorities Funds	478	571
Total	6,141	9,965
Enterprise Funds:		
Airport Fund	388	129
Liquid Waste Fund	362	346
Transit Fund	58	28
Solid Waste Fund	1,083	478
Sanitation & Water Districts Funds	905	324
Total	2,796	1,305

K. Interfund Receivable and Payable Balances (in thousands) - Continued

	Interfund Receivable	Interfund Payable
Internal Service Funds:		
Road & Communication Funds	702	693
Purchasing Funds	324	
Other Miscellaneous Funds	31	121
Total	1,057	814
Trust and Agency Funds:		
Pension Trust Fund	3,599	254
Property Tax Collection Funds	7,558	13,647
Interest Apportionment Fund		28,859
County Departmental Funds	14,806	30,106
Special Purpose Funds	13,251	223,446
Funds Held for Special & School Districts Funds	11,765	16,181
Total	50,979	312,493
Total	$337,075	$337,075

4. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four Enterprise Funds which provide airport, liquid and solid waste, and transit services. Segment information for the year ended June 30, 1992, for those funds and ten sanitation and water districts for which the Board of Supervisors has oversight responsibility was as follows (in thousands):

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
Operating Revenue	$ 3,536	5,041	6,106	40,456	11,372	66,511
Depreciation	536	33	476	1,020	910	2,975
Operating Income or (Loss)	304	(426)	(644)	(8,226)	1,272	(7,720)
Tax Revenue	-0-	-0-	-0-	-0-	47	47
Grant Revenue	568	1	-0-	65	-0-	634
Other Nonoperating Revenue	599	29	168	4,609	3,147	8,552
Nonoperating Expenses	2	-0-	-0-	172	185	359
Nonoperating Income or (Loss)	1,165	30	168	4,502	3,009	8,874
Net Income or (Loss)	1,469	(396)	(476)	(3,724)	4,281	1,154
Capital Contributions	1	-0-	97	9	272	379
Plant, Property and Equipment:						
Additions	455	2	116	14,638	1,840	17,051
Deletions	8	2	19	74		103
Net Working Capital	6,303	250	-0-	42,622	35,238	84,413
Total Assets	22,164	949	5,030	78,602	73,036	179,781
Total Equity	21,621	218	2,798	54,809	68,707	148,153
Long-Term Liabilities	73	202	-0-	12,865	1,767	14,907

5. CONTRIBUTED CAPITAL

During fiscal year 1991-92 contributed capital increased or decreased by the following amounts (in thousands):

Enterprise Funds

SOURCE	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS
Capital Grants	$		97		
Developer's Contributions					272
Government's Contributions	1			9	
Total Additions (Reductions)	1	-0-	97	9	272
Accumulated Depreciation on Grant Funded Fixed Assets			(1,689)		
Contributed Capital, July 1	14,532	685	4,390	5,651	15,613
Contributed Capital, June 30	$14,533	685	2,798	5,660	15,885

Internal Service Funds

SOURCE	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	OTHER MISCELLANEOUS
Governments' Contributions	$ 80	-0-	(1)	-0-
Total Additions (Reductions)	80	-0-	(1)	-0-
Contributed Capital, July 1	11,896	1,171	906	49
Contributed Capital, June 30	$ 11,976	1,171	905	49

6. COMMITMENTS AND CONTINGENCIES

A. LITIGATION

In addition to the accrued liability for litigation and Workers Compensation claims described in Note 3E, the County has a potential liability of $23.4 million that could result if unfavorable final decisions were rendered in numerous lawsuits to which the County is a named defendant. Appropriations are budgeted annually for those portions of obligations coming due that fiscal year. Estimates of potential liabilities described above include estimates of claims incurred, but not reported at June 30, 1992.

B. UNRECORDED LEAVE BENEFITS

County employees have unrecorded accumulated benefits of approximately $66.6 million in sick leave. These benefits are not payable to employees upon termination and are normally liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. Accumulated vacation, sick leave, and compensatory time off for which employees are eligible for payment upon separation has been recorded as current or long-term liabilities in the appropriate funds or Long-Term Debt Account Group as described in Note 1E.

C. TAX AND REVENUE ANTICIPATION NOTES

At June 30, 1992, $200.3 million of Tax and Revenue Anticipation Notes issued during fiscal year 1991-92 were still outstanding. Monies for full redemption of these notes were fully segregated in a separate repayment fund at June 30, 1992, and subsequently used to redeem the notes on July 31, 1992. The liability for these notes is shown in the General Fund. On July 1, 1992, and on July 30, 1992, the County issued $260 million and $100 million, respectively, of Tax and Revenue Anticipation notes to finance fiscal year 1992-93 General Fund cash flow requirements.

D. THIRD PARTY DEBT

Mortgage Revenue Bonds

Single Family Mortgage Revenue Bonds have been issued to provide funds to purchase mortgage loans secured by first trust deeds on newly constructed and existing single-family residences. The purpose of this program is to provide low interest rate home mortgage loans to persons of low or moderate income who are unable to qualify for conventional mortgages at market rates. Multi-family Housing Revenue Bonds are issued to provide construction and permanent financing to developers of multi-family residential rental projects located in the County to be partially occupied by persons of low or moderate income. Between December 1980 and December 1985, the County issued $119,334,000 of Mortgage Revenue Bonds.

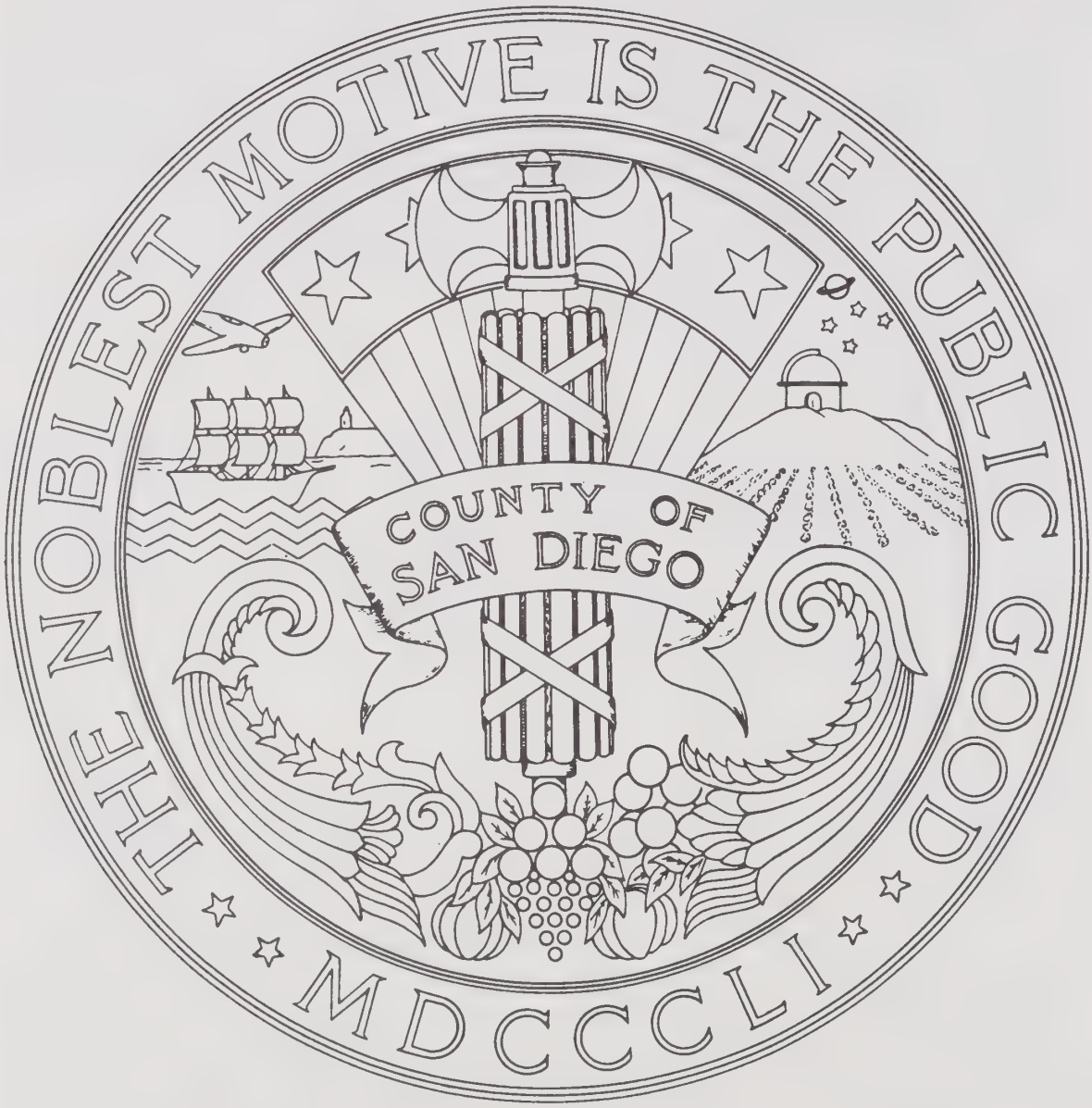
Industrial Development Revenue Bonds

Industrial Development Revenue Bonds have been issued to provide financial assistance for the acquisition, construction, and installation of facilities for industrial, commercial, or business purposes to mutually benefit the citizens of the County. The County issued $3,500,000 of such bonds in October 1987.

Mortgage Revenue Bonds and Industrial Development Revenue bonds, together with interest thereon, are limited obligations of the County payable solely from bond proceeds, revenues and other amounts derived solely from home mortgage and developer loans secured by first deeds of trust, irrevocable letters of credit, and irrevocable surety bonds. In the opinion of County officials, these bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State or any political subdivision thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability for these bonds have been recorded in the General Long-Term Debt Account Group.

E. FEDERAL PROGRAMS

The County participates in a number of federal financial assistance programs. Although these programs have been audited in accordance with the provisions of the Single Audit Act of 1984 through June 30, 1991, the resolution of previously identified questioned costs has not occurred. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, RECREATIONAL AND CULTURAL SERVICES, CAPITAL OUTLAY, AND DEBT SERVICE. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

GENERAL FUND
BALANCE SHEET
June 30, 1992
With Comparative Figures for Year Ended June 30, 1991
(In Thousands)

STATEMENT 2

ASSETS	1992	1991
Equity in Pooled Cash and Investments	$ 11,347	22,667
Collections in Transit	686	567
Imprest Cash	147	141
Taxes Receivable (Schedule 5)	49,289	40,069
Accounts and Notes Receivable, net of allowance $9,017 in 1992 ($1,792 in 1991)	60,472	60,047
Due from Other Funds	270,435	233,981
Due from Other Funds - Loans	587	474
Inventory of Materials and Supplies	9,351	7,931
Deposits with Others	15	15
Total Assets	$402,329	365,892
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	$ 25,814	16,916
Accrued Payroll	31,734	27,600
Amount Due for Tax and Revenue Anticipation Notes	210,080	190,052
Due to Other Funds	7,081	2,254
Obligations Under Reverse Repurchase Agreements	596	1,662
Deferred Property Tax Revenue (Schedule 5)	45,346	37,264
Other Deferred Revenue	36,796	29,478
Total Liabilities	357,447	305,226
Fund Balances:		
Reserved for Encumbrances	26,239	38,452
Reserved for Loans	3,093	2,527
Reserved for Deposits with Others	15	15
Reserved for Inventory of Material and Supplies	9,351	7,931
Unreserved:		
Designated for Subsequent Years' Expenditures	4,272	4,513
Undesignated	1,912	7,228
Total Fund Balances (Statement 2A)	44,882	60,666
Total Liabilities and Fund Balances	$402,329 (Statement 1A)	365,892

See Accompanying Independent Auditors' Report

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 1992
With Comparative Figures for Year Ended June 30, 1991
(In Thousands)

STATEMENT 2A

	1992	1991
Revenues:		
Taxes	$ 371,043	358,361
Licenses, Permits, and Franchises	18,471	18,623
Fines, Forfeitures, and Penalties	12,051	12,293
Revenue from use of Money and Property	18,598	17,321
Aid from Other Governmental Agencies - State	731,055	614,840
Aid from Other Governmental Agencies - Federal	420,689	357,943
Aid from Other Governmental Agencies - Other	7,458	7,997
Charges for Current Services	128,697	128,359
Other Revenue	11,979	11,897
Total Revenues	1,720,041	1,527,634
Expenditures:		
General	173,217	173,606
Public Protection	413,237	380,164
Public Ways and Facilities	1,139	1,109
Health	233,805	218,210
Public Assistance	879,859	737,722
Education	291	262
Recreational and Cultural	6,229	6,209
Capital Outlay	3,745	
Debt Service	12,085	11,655
Total Expenditures	1,723,607	1,528,937
Excess of Revenues Over (Under) Expenditures	(3,566)	(1,303)
Other Financing Sources (Uses):		
Sale of Fixed Assets	150	150
Issuance of Lease Purchase	3,745	
Operating Transfers In	10,568	2,672
Operating Transfers (Out)	(28,104)	(27,091)
Total Other Financing Sources (Uses)	(13,641)	(24,269)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(17,207)	(25,572)
Fund Balance - Beginning of Year	60,666	85,109
Residual Equity Transfers From (To) Other Funds	3	
Increase (Decrease) in: Reserve for Inventory of Materials and Supplies	1,420	1,129
Fund Balance - End of Year (Statement 2)	$ 44,882	60,666

See Accompanying Independent Auditors' Report

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 371,043		371,043	390,621	(19,578)
Licenses, Permits, and Franchises	18,471		18,471	21,207	(2,736)
Fines, Forfeitures, and Penalties	12,051		12,051	17,008	(4,957)
Revenue from the Use of Money and Property	18,598		18,598	18,410	188
Aid from Other Governmental Agencies - State	731,055		731,055	762,142	(31,087)
Aid from Other Governmental Agencies - Federal	420,689		420,689	419,240	1,449
Aid from Other Governmental Agencies - Other	7,458		7,458	8,863	(1,405)
Charges for Current Services	128,697		128,697	145,468	(16,771)
Other Revenue	11,979		11,979	13,820	(1,841)
Total Revenue	1,720,041		1,720,041	1,796,779	(76,738)
Expenditures:					
General:					
Legislative and Administrative:					
Supervisor, District #1					
Salaries and Employee Benefits	463		463	486	23
Services and Supplies	9	2	11	13	2
Total	472	2	474	499	25
Supervisor, District #2					
Salaries and Employee Benefits	547		547	547	
Services and Supplies	12		12	15	3
Fixed Assets	11		11	11	
Total	570		570	573	3
Supervisor, District #3					
Salaries and Employee Benefits	503		503	516	13
Services and Supplies	9	1	10	18	8
Fixed Assets	14	1	15	15	
Total	526	2	528	549	21
Supervisor, District #4					
Salaries and Employee Benefits	488		488	513	25
Services and Supplies	7	1	8	14	6
Total	495	1	496	527	31

See Accompanying Independent Auditors' Report

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Legislative and Administrative:					
Supervisor, District #5					
Salaries and Employee Benefits	$ 523		523	525	2
Services and Supplies	6		6	14	8
Fixed Assets	6		6		
Total	535		535	545	10
Board of Supervisors - General					
Salaries and Employee Benefits	90		90	94	4
Services and Supplies	25	2	27	30	3
Fixed Assets	7		7	7	
Total	122	2	124	131	7
Clerk, Board of Supervisors					
Salaries and Employee Benefits	1,335		1,335	1,496	161
Services and Supplies	124	5	129	133	4
Fixed Assets	1		1	1	
Total	1,460	5	1,465	1,630	165
Chief Administrative Office					
Salaries and Employee Benefits	7,123	34	7,157	7,275	118
Services and Supplies	2,538	596	3,134	3,468	334
Other Charges	1		1	13	12
Fixed Assets	36	14	50	111	61
Expenditure Transfer		(313)	(313)		
Total	9,698	331	10,029	10,867	838
Community Enhancement					
Other Charges	1,737	7	1,744	1,745	1
Transborder Affairs					
Salaries and Employee Benefits	418		418	453	35
Services and Supplies	15	1	16	28	12
Total	433	1	434	481	47
Total Legislative and Administrative	16,048	351	16,399	17,547	1,148

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Finance:					
Auditor and Controller					
Salaries and Employee Benefits	$ 8,041		8,041	8,339	298
Services and Supplies	309	52	361	458	97
Other Charges	2		2	5	3
Fixed Assets	34	6	40	41	1
Total	8,386	58	8,444	8,843	399
Assessor					
Salaries and Employee Benefits	13,134		13,134	13,642	508
Services and Supplies	506	45	551	642	91
Other Charges		32	32	32	
Fixed Assets	19		19	19	
Total	13,659	77	13,736	14,335	599
Treasurer - Tax Collector					
Salaries and Employee Benefits	3,638		3,638	3,977	339
Services and Supplies	1,342	319	1,661	1,691	30
Fixed Assets	161	15	176	259	83
Total	5,141	334	5,475	5,927	452
Purchasing Agent					
Salaries and Employee Benefits	2,119		2,119	2,244	125
Services and Supplies	101	3	104	112	8
Total	2,220	3	2,223	2,356	133
Revenue and Recovery					
Salaries and Employee Benefits	7,825		7,825	8,265	440
Services and Supplies	479	318	797	801	4
Fixed Assets	51	289	340	373	33
Total	8,355	607	8,962	9,439	477
Total Finance	37,761	1,079	38,840	40,900	2,060

See Accompanying Independent Auditors' Report

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Counsel:					
County Counsel					
Salaries and Employee Benefits	$ 8,673		8,673	9,526	853
Services and Supplies	1,216	97	1,313	1,320	7
Other Charges	5,232		5,232	5,249	17
Fixed Assets	22		22	22	
Total Counsel	15,143	97	15,240	16,117	877
Personnel:					
Department of Human Resourses					
Salaries and Employee Benefits	5,694		5,694	6,026	332
Services and Supplies	2,641	434	3,075	3,747	672
Other Charges	63	15	78	77	(1)
Fixed Assets	49	43	92	111	19
Total	8,447	492	8,939	9,961	1,022
Equal Opportunity Management					
Salaries and Employee Benefits	527		527	546	19
Services and Supplies	18		18	19	1
Fixed Assets	5		5	5	
Total	550		550	570	20
Civil Service Commission					
Salaries and Employee Benefits	237		237	275	38
Services and Supplies	21	1	22	25	3
Fixed Assets	1		1	2	1
Total	259	1	260	302	42
Total Personnel	9,256	493	9,749	10,833	1,084
Elections:					
Registrar of Voters					
Salaries and Employee Benefits	2,593		2,593	2,864	271
Services and Supplies	2,588	84	2,672	2,868	196
Other Charges	83	1	84	94	10
Fixed Assets	35		35	36	1
Total Elections	5,299	85	5,384	5,862	478
Property Management:					
General Services					
Salaries and Employee Benefits	18,368		18,368	18,928	560
Services and Supplies	10,803	1,066	11,869	12,260	391
Other Charges		41	41	41	
Fixed Assets	500	30	530	560	30
Expenditure Transfer	(1,520)		(1,520)	(2,000)	(480)
Total	28,151	1,137	29,288	29,789	501

See Accompanying Independent Auditors' Report

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Property Management: (continued)					
Public Services Utilities					
Services and Supplies	$ 15,002	389	15,391	15,561	170
Fixed Assets		1	1	1	
Expenditure Transfer	(779)		(779)	(736)	43
Total	14,223	390	14,613	14,826	213
Property Management					
Services and Supplies	2,901	1,158	4,059	6,713	2,654
Fixed Assets	127	3	130	166	36
Expenditure Transfer		(849)	(849)		849
Total	3,028	312	3,340	6,879	3,539
Countywide Rents & Leases					
Services and Supplies	11,959	4	11,963	13,287	1,324
Expenditure Transfer	(1,319)		(1,319)	(2,007)	(688)
Total	10,640	4	10,644	11,280	636
Total Property Management	56,042	1,843	57,885	62,774	4,889
Other General:					
Electronic Data Processing					
Salaries and Employee Benefits	15,083		15,083	15,651	568
Services and Supplies	4,550	647	5,197	6,857	1,660
Other Charges	206	51	257	271	14
Fixed Assets	272	23	295	302	7
Expenditure Transfer		(47)	(47)		47
Total	20,111	674	20,785	23,081	2,296
Electronic Systems & Equipment					
Services and Supplies	7,120	241	7,361	7,361	
Other Charges	2,343		2,343	2,343	
Fixed Assets	1,412	691	2,103	2,138	35
Expenditure Transfer	(380)	(259)	(639)	(311)	328
Total	10,495	673	11,168	11,531	363
Equipment Acquisitions					
Other Charges	777	50	827	1,087	260
Fixed Assets	2,285	1,095	3,380	8,877	5,497
Total	3,062	1,145	4,207	9,964	5,757
Contingency Reserve					
Reserves				10,357	10,357
Total Other General	33,668	2,492	36,160	54,933	18,773
Total General	173,217	6,440	179,657	208,966	29,309

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection:					
Judicial:					
Superior Court					
Salaries and Employee Benefits	$33,666		33,666	33,678	12
Services and Supplies	7,145	765	7,910	8,211	301
Other Charges	6		6	7	1
Fixed Assets	530	125	655	809	154
Expenditure Transfers		(399)	(399)		399
Total	41,347	491	41,838	42,705	867
El Cajon Municipal Court					
Salaries and Employee Benefits	5,318		5,318	5,563	245
Services and Supplies	518	30	548	575	27
Fixed Assets	6	12	18	19	1
Total	5,842	42	5,884	6,157	273
North County Municipal Court					
Salaries and Employee Benefits	6,284		6,284	6,485	201
Services and Supplies	797	102	899	901	2
Fixed Assets	88	14	102	104	2
Total	7,169	116	7,285	7,490	205
South Bay Municipal Court					
Salaries and Employee Benefits	3,532		3,532	3,607	75
Services and Supplies	410	85	495	499	4
Other Charges	2		2	3	1
Fixed Assets	117	31	148	158	10
Total	4,061	116	4,177	4,267	90
San Diego Municipal Court					
Salaries and Employee Benefits	15,136		15,136	15,520	384
Services and Supplies	1,602	76	1,678	1,785	107
Other Charges	12		12	12	
Fixed Assets	33	63	96	101	5
Total	16,783	139	16,922	17,418	496
Municipal Court EDP Serv.					
Salaries and Employee Benefits	368		368	369	1
Services and Supplies	745	160	905	906	1
Other Charges	107		107	107	
Fixed Assets	290	235	525	608	83
Expenditure Transfers		(19)	(19)		19
Total	1,510	376	1,886	1,990	104

See Accompanying Independent Auditors' Report

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GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (continued)					
Judicial: (continued)					
Grand Jury					
Salaries and Employee Benefits	$ 53		53	53	
Services and Supplies	192		192	192	
Fixed Assets	14		14	14	
Total	259		259	259	
County Clerk					
Salaries and Employee Benefits	873		873	894	21
Services and Supplies	20		20	26	6
Total	893		893	920	27
District Attorney					
Salaries and Employee Benefits	42,687		42,687	43,829	1,142
Services and Supplies	3,347	405	3,752	3,865	113
Other Charges	783	36	819	879	60
Fixed Assets	133	356	489	595	106
Total	46,950	797	47,747	49,168	1,421
Office of Defender Services					
Salaries and Employee Benefits	20,819		20,819	21,039	220
Services and Supplies	1,703	61	1,764	2,413	649
Fixed Assets	77	19	96	96	
Total	22,599	80	22,679	23,548	869
Alternate Defense Counsel					
Salaries and Employee Benefits	589		589	589	
Services and Supplies	12,115	1,447	13,562	13,562	
Fixed Assets	50	5	55	95	40
Total	12,754	1,452	14,206	14,246	40
Conflict Public Defender					
Salaries and Employee Benefits	2,851		2,851	2,853	2
Services and Supplies	306	16	322	400	78
Fixed Assets	14		14	14	
Total	3,171	16	3,187	3,267	80
Total Judicial	163,338	3,625	166,963	171,435	4,472

See Accompanying Independent Auditors' Report

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GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 28 (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (continued)					
Police Protection:					
Sheriff					
Salaries and Employee Benefits	$120,750		120,750	122,010	1,260
Services and Supplies	13,303	2,107	15,410	15,444	34
Other Charges	6,399	402	6,801	6,800	(1)
Fixed Assets	1,957	65	2,022	2,566	544
Expenditure Transfer		(3)	(3)		3
Total	142,409	2,571	144,980	146,820	1,840
Marshall					
Salaries and Employee Benefits	18,039		18,039	18,120	81
Services and Supplies	265	11	276	318	42
Fixed Assets	33		33	37	4
Total	18,337	11	18,348	18,475	127
Total Police Protection	160,746	2,582	163,328	165,295	1,967
Detention and Correction:					
Probation					
Salaries and Employee Benefits	49,309	5	49,314	50,318	1,004
Services and Supplies	3,549	223	3,772	4,561	789
Other Charges	394	25	419	522	103
Fixed Assets	3	40	43	161	118
Total Detention and Correction	53,255	293	53,548	55,562	2,014
Protective Inspection:					
Agriculture					
Salaries and Employee Benefits	4,553		4,553	4,824	271
Services and Supplies	499	160	659	737	78
Other Charges				21	21
Fixed Assets	67	19	86	88	2
Total Protective Inspection	5,119	179	5,298	5,670	372
Other Protection:					
Animal Control					
Salaries and Employee Benefits	5,134		5,134	5,242	108
Services and Supplies	359	35	394	395	1
Other Charges	15		15	16	1
Fixed Assets		3	3	3	
Total	5,508	38	5,546	5,656	110
LAFCO Administration					
Other Charges	348		348	355	7

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GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (continued)					
Other Protection: (continued)					
Recorder					
Salaries and Employee Benefits	$ 2,962		2,962	3,020	58
Services and Supplies	518	168	686	1,134	448
Other Charges				20	20
Fixed Assets	1,836	339	2,175	2,429	254
Total	5,316	507	5,823	6,603	780
Public Administrator					
Salaries and Employee Benefits	1,906		1,906	1,983	77
Services and Supplies	103	47	150	167	17
Other Charges	82	4	86	97	11
Fixed Assets	6	19	25	48	23
Total	2,097	70	2,167	2,295	128
Coroner					
Salaries and Employee Benefits	3,185		3,185	3,322	137
Services and Supplies	389	74	463	464	1
Fixed Assets	12		12	12	
Total	3,586	74	3,660	3,798	138
Planning and Land Use					
Salaries and Employee Benefits	12,254		12,254	15,137	2,883
Services and Supplies	1,589	375	1,964	2,577	613
Fixed Assets	81		81	464	383
Total	13,924	375	14,299	18,178	3,879
Total Other Protection	30,779	1,064	31,843	36,885	5,042
Total Public Protection	413,237	7,743	420,980	434,847	13,867
Public Ways and Facilities:					
Public Ways					
Public Works - Transportation					
Services and Supplies	1,139	513	1,652	1,732	80
Fixed Assets		7	7	7	
Expenditure Transfer		(546)	(546)		546
Total Public Ways and Facilities	1,139	(26)	1,113	1,739	626

See Accompanying Independent Auditors' Report

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GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Health:					
Health Services					
Salaries and Employee Benefits	$ 98,740		98,740	105,424	6,684
Services and Supplies	109,335	12,304	121,639	131,507	9,868
Other Charges	25,081	3,915	28,996	30,030	1,034
Fixed Assets	652	517	1,169	1,586	417
Expenditure Transfer	(3)	(9,155)	(9,158)		9,158
Total Health	233,805	7,581	241,386	268,547	27,161
Public Assistance:					
Administration:					
Social Services					
Salaries and Employee Benefits	121,346		121,346	126,969	5,623
Services and Supplies	87,003	1,822	88,825	95,931	7,106
Other Charges	654,926	158	655,084	659,231	4,147
Fixed Assets	311	8	319	684	365
Expenditure Transfer		(251)	(251)		251
Total Administration	863,586	1,737	865,323	882,815	17,492
Other Assistance:					
Housing and Community Development					
Salaries and Employee Benefits	3,740		3,740	3,938	198
Services and Supplies	1,913	2,252	4,165	7,370	3,205
Other Charges	826	1,662	2,488	4,133	1,645
Expenditure Transfer		(3,885)	(3,885)		3,885
Total	6,479	29	6,508	15,441	8,933
Area Agency on Aging					
Salaries and Employee Benefits	3,395		3,395	3,488	93
Services and Supplies	6,358	622	6,980	7,761	781
Fixed Assets	41		41	41	
Total	9,794	622	10,416	11,290	874
Total Other Assistance	16,273	651	16,924	26,731	9,807
Total Public Assistance	879,859	2,388	882,247	909,546	27,299
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee Benefits	275		275	280	5
Services and Supplies	16		16	19	3
Total Education	291		291	299	8

See Accompanying Independent Auditors' Report

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GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation					
Salaries and Employee Benefits	$ 5,455		5,455	6,013	558
Services and Supplies	745	197	942	971	29
Other Charges	16		16	241	225
Fixed Assets	13	17	30	42	12
Expenditure Transfer		(57)	(57)		57
Total Recreational and Cultural Services	6,229	157	6,386	7,267	881
Capital Outlay:	3,745	(3,745)			
Debt Service:					
Interest on Notes and Warrants	12,085		12,085	12,300	215
Total Expenditures	1,723,607	20,538	1,744,145	1,843,511	99,366
Excess of Revenues Over (Under) Expenditures	(3,566)	(20,538)	(24,104)	(46,732)	22,628
Other Financing Sources (Uses):					
Sale of Fixed Assets	150		150	150	
Issuance of Lease Purchases	3,745	(3,745)			
Operating Transfers In	10,568		10,568	10,851	(283)
Operating Transfers (Out)	(28,104)	(1,956)	(30,060)	(30,758)	698
Total Other Financing Sources (Uses)	(13,641)	(5,701)	(19,342)	(19,757)	415
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (17,207)	(26,239)	(43,446)	(66,489)	23,043

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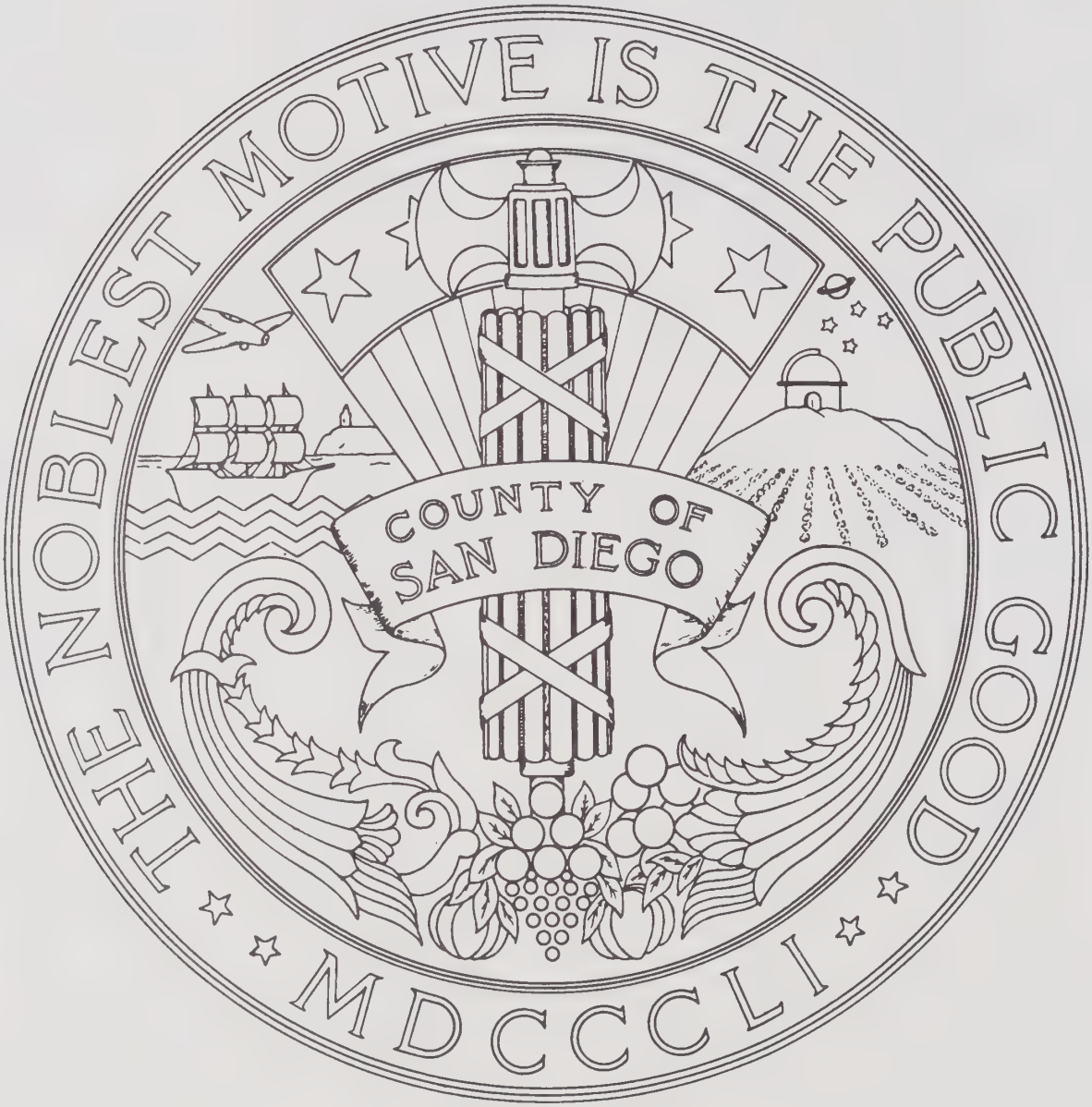
THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USER TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

SURVEY MONUMENT PRESERVATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE A USER FEE AS CONDITION PRECEDENT TO THE RECORDING OF GRANT DEEDS CONVEYING REAL PROPERTY BY THE COUNTY RECORDER AND TO PAY EXPENSES AUTHORIZED BY THE COUNTY SURVEYOR IN RETRACEMENT OR REMONUMENT SURVEY OF MAJOR HISTORICAL LAND DIVISION LINES.

GRAZING LAND FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXTEND THE COUNTY'S SHARE OF GRAZING LAND LEASE REVENUES COLLECTED BY THE FEDERAL BUREAU OF LAND MANAGEMENT. EXPENDITURES ARE RECOMMENDED BY THE GRAZING ADVISORY BOARD FOR IMPROVEMENTS TO THE LAND.

FISH AND GAME PROPAGATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S 50% SHARE OF COURT FINES LEVIED FOR VIOLATIONS OF FISH AND GAME LAWS WITHIN THE COUNTY. THE STATE OF CALIFORNIA RECEIVES THE OTHER 50% SHARE AS WELL AS ADMINISTRATIVE EXPENSES. THE FISH AND WILDLIFE COMMITTEE RECOMMENDS EXPENDITURES FROM THE FUND THAT WILL IMPROVE THE HABITAT FOR WILDLIFE PROPAGATION.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 31 BRANCHES AND 2 BOOKMOBILES. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES, FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

ASSET FORFEITURE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ASSETS WHICH HAVE BEEN SEIZED BY LAW ENFORCEMENT AGENCIES DURING THE INVESTIGATION OF CRIMINAL ACTIVITIES. THESE MONIES AND THE INTEREST DERIVED THEREFROM ARE USED FOR THE PREVENTION, INVESTIGATION, APPREHENSION AND PROSECUTION OF DRUG AND OTHER CRIMINAL LAW VIOLATORS.

SPECIAL AVIATION FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR AIRPORT AND AVIATION PURPOSE CAPITAL IMPROVEMENTS INCLUDING REPAIRS OR REPLACEMENT OF CAPITAL ITEMS. REVENUES CONSIST OF AN ANNUAL ALLOCATION FOR EACH COUNTY OPERATED AIRPORT FROM THE STATE OF CALIFORNIA AS WELL AS ACQUISITION AND DEVELOPMENT FUNDS PROVIDED BY THE STATE FOR SPECIAL PROJECTS WITH PARTIAL MATCHING FROM THE COUNTY GENERAL FUND.

CABLE TV FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUE EARNED AND EXPENDITURES MADE FOR CABLE TELEVISION RELATED PROJECTS APPROPRIATED FOR THE BENEFIT OF THE CABLE SUBSCRIBERS WHO HAVE PAID THE USER FEES FOR THIS FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES CHARGED TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

NONPROFIT CORPORATION FUND

THE NONPROFIT CORPORATION FUND, SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION, WAS ESTABLISHED AS A COST-EFFECTIVE MEANS OF FINANCING THE PURCHASE OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS ON BEHALF OF THE COUNTY THROUGH THE SALE OF TAX EXEMPT LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION.

REDEVELOPMENT AGENCY FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES AND INTEREST REVENUES. REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE ADMINISTRATIVE COSTS. OPERATING TRANSFERS MAY BE MADE TO OTHER REDEVELOPMENT AGENCY FUNDS.

COUNTY SERVICE AREAS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS ROAD, PARK, OR LIGHTING MAINTENANCE, FIRE PROTECTION, OR AMBULANCE SERVICE TO SPECIFIC AREAS IN THE COUNTY. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED, OR BY SPECIAL ASSESSMENTS LEVIED ON SPECIFIC PROPERTIES.

FLOOD CONTROL DISTRICTS FUNDS

THESE FUNDS WERE ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING FLOOD CONTROL IN THE COUNTY. THEY ARE FINANCED PRIMARILY BY AD VALOREM PROPERTY TAXES AND FEDERAL GRANTS.

HOUSING AUTHORITY FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING DECENT HOUSING IN A SUITABLE ENVIRONMENT FOR INDIVIDUALS WHO CANNOT AFFORD STANDARD PRIVATE HOUSING. CONTRACTS WITH THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROVIDE THE MAJOR FUNDING SOURCES.

OTHER SPECIAL DISTRICTS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS LIGHTING, PARK, OR AIR POLLUTION CONTROL. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES OR SPECIAL ASSESSMENTS IN THE AREAS BENEFITED, OR BY FEES OR SERVICES.

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 3

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH & GAME PROPAGATION
ASSETS				
Equity in Pooled Cash and Investments	$ 7,972	334	103	25
Cash with Fiscal Agent				
Collections in Transit	3			
Imprest Cash	3	1		
Taxes Receivable (Schedule 5)				
Accounts and Notes Receivable	1,176			
Allowance for Uncollectible Accounts Receivable	(77)			
Due from Other Funds	2,341		3	1
Due from Other Funds - Loans				
Inventory of Material and Supplies	1,774			
Deposits with Others	87	—	—	—
Total Assets	$13,279	335	106	26
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 1,305			
Accrued Payroll	1,274			
Due to Other Funds	625	3		
Obligations Under Reverse Repurchase Agreements	418	18	5	1
Due to Other Funds - Loans				
Deferred Property Tax Revenue (Schedule 5)				
Other Deferred Revenue	53	—	—	—
Total Liabilities	3,675	21	5	1
Fund Balances:				
Reserve for Encumbrances	6,523	22		
Reserve for Loans				
Reserve for Deposits with Others				
Reserve for Inventory of Material and Supplies	524			
Unreserved	2,557	292	101	25
Total Fund Balances (Statement 3A)	9,604	314	101	25
Total Liabilities and Fund Balances	$13,279	335	106	26

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Continued on next page

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 3 (continued)

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION
ASSETS					
Equity in Pooled Cash and Investments	$ 794	4,703	179	1,876	11,558
Cash with Fiscal Agent					
Collections in Transit	3			153	8
Imprest Cash	2				
Taxes Receivable (Schedule 5)	707				
Accounts and Notes Receivable	1				
Allowance for Uncollectible Accounts Receivable	(1)				
Due from Other Funds	149	100	3	36	237
Due from Other Funds - Loans					
Inventory of Material and Supplies	87				
Deposits with Other					
Total Assets	$1,742	4,803	182	2,065	11,803
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 86	78			
Accrued Payroll	259			8	
Due to Other Funds	126	217	48	1,301	472
Obligations Under Reverse Repurchase Agreements	42	247	9	98	607
Due to Other Funds - Loans					
Deferred Property Tax Revenue (Schedule 5)	650				
Other Deferred Revenue					
Total Liabilities	1,163	542	57	1,407	1,079
Fund Balances:					
Reserve for Encumbrances	47	254		163	2,272
Reserve for Loans					
Reserve for Deposits with Others					
Reserve for Inventory of Material and Supplies	87				
Unreserved	445	4,007	125	495	8,452
Total Fund Balances (Statement 3A)	579	4,261	125	658	10,724
Total Liabilities and Fund Balances	$1,742	4,803	182	2,065	11,803

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SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 3 (continued)

	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS
ASSETS				
Equity in Pooled Cash and Investments	$ 90	644	7,107	383
Cash with Fiscal Agent	756			
Collections in Transit			20	
Imprest Cash				
Taxes Receivable (Schedule 5)				
Accounts and Notes Receivable	12	1	7	
Allowance for Uncollectible Accounts Receivable				
Due from Other Funds	40	12	306	190
Due from Other Funds - Loans				157
Inventory of Material and Supplies				
Deposits with Others	—	—	—	54
Total Assets	$898	657	7,440	784
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$		348	8
Accrued Payroll				
Due to Other Funds	53	623	81	72
Obligations Under Reverse Repurchase Agreements	5	34	373	20
Due to Other Funds - Loans			882	835
Deferred Property Tax Revenue (Schedule 5)				
Other Deferred Revenue	—	—	—	—
Total Liabilities	58	657	1,684	935
Fund Balances:				
Reserve for Encumbrances			638	98
Reserve for Loans				157
Reserve for Deposits with Others				54
Reserve for Inventory of Material and Supplies				
Unreserved	840	—	5,118	(460)
Total Fund Balances (Statement 3A)	840	-0-	5,756	(151)
Total Liabilities and Fund Balances	$898	657	7,440	784

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SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 3 (continued)

	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTALS 1992	TOTALS 1991
ASSETS				
Equity in Pooled Cash and Investments	$ 5,029	11,030	51,827	49,844
Cash with Fiscal Agent	2	1	759	269
Collections in Transit		13	200	209
Imprest Cash			6	5
Taxes Receivable (Schedule 5)			707	574
Accounts and Notes Receivable	6,702	5	7,904	8,252
Allowance for Uncollectible Accounts Receivable			(78)	(76)
Due from Other Funds	129	238	3,785	5,280
Due from Other Funds - Loans			157	175
Inventory of Material and Supplies		176	2,037	2,181
Deposits with Others	8		149	76
Total Assets	$11,870	11,463	67,453	66,789
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 62	29	1,916	1,183
Accrued Payroll		320	1,861	1,658
Due to Other Funds	549	153	4,323	2,963
Obligations Under Reverse Repurchase Agreements	264	579	2,720	3,654
Due to Other Funds - Loans			1,717	1,720
Deferred Property Tax Revenue (Schedule 5)			650	534
Other Deferred Revenue	1,050	415	1,518	927
Total Liabilities	1,925	1,496	14,705	12,639
Fund Balances:				
Reserve for Encumbrances		1,049	11,066	13,865
Reserve for Loans	6,624		6,781	6,450
Reserve for Deposits with Others			54	54
Reserve for Inventory of Material and Supplies		176	787	849
Unreserved	3,321	8,742	34,060	32,932
Total Fund Balances (Statement 3A)	9,945	9,967	52,748	54,150
Total Liabilities and Fund Balances	$11,870	11,463	67,453 (Statement 1A)	66,789

See Accompanying Independent Auditors' Report

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1992
With Comparative Figures for Year Ended June 30, 1991
(In Thousands)

STATEMENT 3A

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH AND GAME PROPAGATION	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM
Revenues:						
Taxes	$ 4,206				7,867	
Licenses, Permits, and Franchises	41					
Fines, Forfeitures, and Penalties	102			19		2,429
Revenues from Use of Money and Property	1,568		10		31	429
Aid from Other Governmental Agencies - State	32,234				376	
Aid from Other Governmental Agencies - Federal	4,324				10	
Aid from Other Governmental Agencies - Other	269				165	
Charges for Current Services	18,045	104			355	
Other Revenue	134	—	—	—	24	144
Total Revenues	60,923	104	10	19	8,828	3,002
Expenditures:						
Current						
General						
Public Protection			29	23		1,214
Public Ways and Facilities	62,139					
Health and Sanitation						
Education					9,257	
Recreational and Cultural	—		—	—	—	—
Total Expenditures	62,139		29	23	9,257	1,214
Excess of Revenues Over (Under) Expenditures	(1,216)	104	(19)	(4)	(429)	1,788
Other Financing Sources (Uses):						
Sale of Fixed Assets	23					
Operating Transfers In	132				128	
Operating Transfers (Out)	(447)	(132)			(11)	(1,292)
Long-Term Debt Proceeds						
Transfers to Escrow Agent	—	—			—	—
Total Other Financing Sources (Uses)	(292)	(132)			117	(1,292)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(1,508)	(28)	(19)	(4)	(312)	496
Fund Balances - Beginning of Year	11,087	342	120	29	887	3,765
Residual Equity Transfer From (To) Other Funds						
Increase (Decrease) in:						
Reserve for Inventory of Material and Supplies	25	—	—	—	4	—
Fund Balances - End of Year (Statement 3)	$ 9,604	314	101	25	579	4,261

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SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1992
With Comparative Figures for Year Ended June 30, 1991
(In Thousands)

STATEMENT 3A (continued)

	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
Revenues:					
Taxes	$				
Licenses, Permits, and Franchises		1,186	863		
Fines, Forfeitures, and Penalties					
Revenue from Use of Money and Property	13	122	961	33	
Aid from Other Governmental Agencies - State	51				
Aid from Other Governmental Agencies - Federal					
Aid from Other Governmental Agencies - Other					
Charges for Current Services					
Other Revenue		13	(2)		
Total Revenues	64	1,321	1,822	33	
Expenditures:					
Current					
General		333		534	
Public Protection					
Public Ways and Facilities	49				
Health and Sanitation					
Education					
Recreational and Cultural			54		
Total Expenditures	49	333	54	534	
Excess of Revenues Over (Under) Expenditures	15	988	1,768	(501)	
Other Financing Sources (Uses):					
Sale of Fixed Assets					
Operating Transfers In				19,263	
Operating Transfers (Out)		(1,479)	(2,543)	(18,792)	(301)
Long-Term Debt Proceeds				448	
Transfers to Escrow Agent				(4)	
Total Other Financing Sources (Uses)		(1,479)	(2,543)	915	(301)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	15	(491)	(775)	414	(301)
Fund Balances - Beginning of Year	110	1,149	11,499	426	301
Residual Equity Transfers From (To) Other Funds					
Increase (Decrease) in:					
Reserve for Inventory of Material and Supplies					
Fund Balances - End of Year (Statement 3)	$125	658	10,724	840	-0-

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SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1992
With Comparative Figures for Year Ended June 30, 1991
(In Thousands)

STATEMENT 3A (continued)

	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTALS 1992	TOTALS 1991
Revenues:						
Taxes	$1,594	1,641		685	15,993	14,438
Licenses, Permits, and Franchises				6,336	8,426	7,474
Fines, Forfeitures, and Penalties				532	3,082	4,036
Revenue from Use of Money and Property	512	33	476	621	4,809	5,123
Aid from Other Governmental Agencies - State	34	36	400	586	33,717	30,594
Aid from Other Governmental Agencies - Federal		4	28,971	1,629	34,938	31,621
Aid from Other Governmental Agencies - Other		85	1,699	3,545	5,763	1,284
Charges for Current Services	3,021	414	389	397	22,725	19,098
Other Revenue	16	333	369		1,031	911
Total Revenues	5,177	2,546	32,304	14,331	130,484	114,579
Expenditures:						
Current						
General			38,535		39,402	26,682
Public Protection	559	2,536			4,361	3,468
Public Ways and Facilities	952			834	63,974	56,666
Health and Sanitation	2,724			10,327	13,051	10,407
Education					9,257	9,389
Recreational and Cultural	104			122	280	272
Total Expenditures	4,339	2,536	38,535	11,283	130,325	106,884
Excess of Revenues Over (Under) Expenditures	838	10	(6,231)	3,048	159	7,695
Other Financing Sources (Uses):						
Sale of Fixed Assets					23	
Operating Transfers In			3,762	425	23,710	15,244
Operating Transfers (Out)	(26)		(211)	(439)	(25,673)	(17,009)
Long-Term Debt Proceeds					448	273
Transfers to Escrow Agent					(4)	
Total Other Financing Sources (Uses)	(26)		3,551	(14)	(1,496)	(1,492)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	812	10	(2,680)	3,034	(1,337)	6,203
Fund Balances - Beginning of Year	4,882	(161)	12,625	7,089	54,150	47,913
Residual Equity Transfers From (To) Other Funds	62			(65)	(3)	
Increase (Decrease) in: Reserve for Inventory of Material and Supplies				(91)	(62)	34
Fund Balances - End of Year (Statement 3)	$5,756	(151)	9,945	9,967	52,748	54,150

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SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3B

	ROAD		SURVEY MONUMENT PRESERVATION		GRAZING LAND	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:						
Taxes	$ 4,206	23,701				
Licenses, Permits, and Franchises	41	48				
Fines, Forfeitures, and Penalties	102	920				
Revenue from Use of Money and Property	1,568	2,438			10	7
Aid from Other Governmental Agencies - State	32,234	33,025				
Aid from Other Governmental Agencies - Federal	4,324	4,213				
Aid from Other Governmental Agencies - Other	269	213				
Charges for Current Services	18,045	25,486	104	100		
Other Revenue	134	626	—	—	—	—
Total Revenues	60,923	90,670	104	100	10	7
Expenditures:						
Current						
General						
Public Protection					29	101
Public Ways and Facilities	68,167	103,298				
Health and Sanitation						
Education						
Recreational and Cultural	—	—			—	—
Total Expenditures	68,167	103,298			29	101
Excess of Revenues Over (Under) Expenditure	(7,244)	(12,628)	104	100	(19)	(94)
Other Financing Sources (Uses):						
Sale of Fixed Assets	23					
Operating Transfers In	132	100				
Operating Transfers (Out)	(942)	(1,778)	(154)	(200)		
Total Other Financing Sources (Uses)	(787)	(1,678)	(154)	(200)	—	—
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$(8,031)	(14,306)	(50)	(100)	(19)	(94)

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SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 38 (continued)

	FISH AND GAME PROPAGATION		COUNTY LIBRARY		ASSET FORFEITURE PROGRAM	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:						
Taxes	$		7,867	8,143		
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties	19	21			2,429	3,919
Revenue from Use of Money and Property			31	94	429	
Aid from Other Governmental Agencies - State			376	390		
Aid from Other Governmental Agencies - Federal			10	66		
Aid from Other Governmental Agencies - Other			165	143		
Charges for Current Services			355	271		
Other Revenue	—	—	24	38	144	—
Total Revenues	19	21	8,828	9,145	3,002	3,919
Expenditures:						
Current						
General						
Public Protection	23	32			1,413	3,531
Public Ways and Facilities						
Health and Sanitation						
Education			9,301	10,064		
Recreational and Cultural	—	—	—	—	—	—
Total Expenditures	23	32	9,301	10,064	1,413	3,531
Excess of Revenues Over (Under) Expenditures	(4)	(11)	(473)	(919)	1,589	388
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In			128	146		
Operating Transfers (Out)			(14)	(123)	(1,347)	(2,206)
Total Other Financing Sources (Uses)	—	—	114	23	(1,347)	(2,206)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$(4)	(11)	(359)	(896)	242	(1,818)

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SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3B (continued)

	SPECIAL AVIATION		CABLE TV	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$			
Licenses, Permits, and Franchises			1,186	722
Fines, Forfeitures, and Penalties				
Revenue from Use of Money and Property	13	6	122	
Aid from Other Governmental Agencies - State	51	320		
Aid from Other Governmental Agencies - Federal				
Aid from Other Governmental Agencies - Other				
Charges for Current Services		32		
Other Revenue	—	—	13	—
Total Revenues	64	358	1,321	722
Expenditures:				
Current				
General			451	530
Public Protection				
Public Ways and Facilities	49	363		
Health and Sanitation				
Education				
Recreational and Cultural	—	—	—	—
Total Expenditures	49	363	451	530
Excess of Revenues Over (Under) Expenditures	15	(5)	870	192
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In				
Operating Transfers (Out)			(1,524)	(1,258)
Total Other Financing Sources (Uses)	—	—	(1,524)	(1,258)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$15	(5)	(654)	(1,066)

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SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3B (continued)

	PARK LAND DEDICATION		REDEVELOPMENT AGENCY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$			
Licenses, Permits, and Franchises	863	1,618		
Fines, Forfeitures, and Penalties				
Revenue from Use of Money and Property	961	1,035		
Aid from Other Governmental Agencies - State				
Aid from Other Governmental Agencies - Federal				
Aid from Other Governmental Agencies - Other				
Charges for Current Services				
Other Revenue	(2)			
Total Revenues	1,822	2,653		
Expenditures:				
Current				
General				
Public Protection				
Public Ways and Facilities				
Health and Sanitation				
Education				
Recreational and Cultural	54	9,306		
Total Expenditures	54	9,306		
Excess of Revenues Over (Under) Expenditures	1,768	(6,653)		
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In				
Operating Transfers (Out)	(4,815)	(4,842)	(301)	
Total Other Financing Sources (Uses)	(4,815)	(4,842)	(301)	___
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$(3,047)	(11,495)	(301)	-0-

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SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3B (continued)

	COUNTY SERVICE AREAS		FLOOD CONTROL DISTRICTS		HOUSING AUTHORITY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:						
Taxes	$1,594	1,525	1,641	1,415		
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property	512	111	33	85	476	
Aid from Other Governmental Agencies - State	34	21	36	250	400	1,843
Aid from Other Governmental Agencies - Federal			4		28,971	50,214
Aid from Other Governmental Agencies - Other		5	85	33	1,699	4,621
Charges for Current Services	3,021	3,467	414	420	389	1,782
Other Revenue	16	260	333	1,109	369	583
Total Revenues	5,177	5,389	2,546	3,312	32,304	59,043
Expenditures:						
Current						
General					38,535	62,797
Public Protection	566	709	2,634	3,841		
Public Ways and Facilities	1,343	2,557				
Health and Sanitation	2,958	3,209				
Education						
Recreational and Cultural	110	586				
Total Expenditures	4,977	7,061	2,634	3,841	38,535	62,797
Excess of Revenues Over (Under) Expenditures	200	(1,672)	(88)	(529)	(6,231)	(3,754)
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In					3,762	3,762
Operating Transfers (Out)	(26)				(211)	(211)
Total Other Financing Sources (Uses)	(26)				3,551	3,551
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 174	(1,672)	(88)	(529)	(2,680)	(203)

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SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3B (continued)

	OTHER SPECIAL DISTRICTS		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 685	1,432	15,993	36,216	(20,223)
Licenses, Permits, and Franchises	6,336	7,081	8,426	9,469	(1,043)
Fines, Forfeitures, and Penalties	532	450	3,082	5,310	(2,228)
Revenue from Use of Money and Property	621	283	4,776	4,059	717
Aid from Other Governmental Agencies - State	586	574	33,717	36,423	(2,706)
Aid from Other Governmental Agencies - Federal	1,629	1,537	34,938	56,030	(21,092)
Aid form Other Governmental Agencies - Other	3,545		5,763	5,015	748
Charges for Current Services	397	428	22,725	31,986	(9,261)
Other Revenue			1,031	2,616	(1,585)
Total Revenues	14,331	11,785	130,451	187,124	(56,673)
Expenditures:					
Current					
General			38,986	63,327	24,341
Public Protection			4,665	8,214	3,549
Public Ways and Facilities	837	1,281	70,396	107,499	37,103
Health and Sanitation	11,350	13,733	14,308	16,942	2,634
Education			9,301	10,064	763
Recreational and Cultural	141	162	305	10,054	9,749
Total Expenditures	12,328	15,176	137,961	216,100	78,139
Excess of Revenues Over (Under) Expenditures	2,003	(3,391)	(7,510)	(28,976)	21,466
Other Financing Sources (Uses):					
Sale of Fixed Assets			23		23
Operating Transfers In	425	425	4,447	4,433	14
Operating Transfers (Out)	(443)	(459)	(9,777)	(11,077)	1,300
Total Other Financing Sources (Uses)	(18)	(34)	(5,307)	(6,644)	1,337
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 1,985	(3,425)	(12,817)	(35,620)	22,803

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ROAD FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 4,206		4,206	23,701	(19,495)
Licenses, Permits, and Franchises	41		41	48	(7)
Fines, Forfeitures, and Penalties	102		102	920	(818)
Revenue from Use of Money and Property	1,568		1,568	2,438	(870)
Aid from Other Governmental Agencies - State	32,234		32,234	33,025	(791)
Aid from Other Governmental Agencies - Federal	4,324		4,324	4,213	111
Aid from Other Governmental Agencies - Other	269		269	213	56
Charges for Current Services	18,045		18,045	25,486	(7,441)
Other Revenue	134		134	626	(492)
Total Revenues	60,923		60,923	90,670	(29,747)
Expenditures:					
Public Ways and Facilities					
Public Ways					
Salaries and Employee Benefits	28,692		28,692	31,126	2,434
Services and Supplies	32,634	10,926	43,560	65,858	22,298
Other Charges	719	76	795	5,507	4,712
Fixed Assets	94	42	136	807	671
Expenditure Transfer		(5,016)	(5,016)		5,016
Total Expenditures	62,139	6,028	68,167	103,298	35,131
Excess of Revenues Over (Under) Expenditures	(1,216)	(6,028)	(7,244)	(12,628)	5,384
Other Financing Sources (Uses):					
Sale of Fixed Assets	23		23		23
Operating Transfers In	132		132	100	32
Operating Transfers (Out)	(447)	(495)	(942)	(1,778)	836
Total Other Financing Sources (Uses)	(292)	(495)	(787)	(1,678)	891
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$(1,508)	(6,523)	(8,031)	(14,306)	6,275

SURVEY MONUMENT PRESERVATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Charges for Current Services	$104		104	100	4
Other Financing Uses:					
Operating Transfers (Out)	(132)	(22)	(154)	(200)	46
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	$(28)	(22)	(50)	(100)	50

Continued on next page

GRAZING LAND FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$ 10		10	7	3
Expenditures:					
Public Protection					
Other Protection					
Other Charges	29		29	101	72
Excess of Revenues Over (Under) Expenditures	$(19)	-0-	(19)	(94)	75

FISH AND GAME PROPAGATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Fines, Forfeitures, and Penalties	$19		19	21	(2)
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	1		1	2	1
Other Charges	22		22	30	8
Total Expenditures	23		23	32	9
Excess of Revenues Over (Under) Expenditures	$(4)	-0-	(4)	(11)	7

See Accompanying Independent Auditors' Report

Continued on next page

COUNTY LIBRARY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$7,867		7,867	8,143	(276)
Revenue from Use of Money and Property	31		31	94	(63)
Aid from Other Governmental Agencies - State	376		376	390	(14)
Aid from Other Governmental Agencies - Federal	10		10	66	(56)
Aid from Other Governmental Agencies - Other	165		165	143	22
Charges for Current Services	355		355	271	84
Other Revenue	24		24	38	(14)
Total Revenues	8,828		8,828	9,145	(317)
Expenditures:					
Education					
Library Services					
Salaries and Employee Benefits	5,828		5,828	6,081	253
Services and Supplies	3,220	29	3,249	3,740	491
Other Charges	159	15	174	160	(14)
Fixed Assets	50	--	50	83	33
Total Expenditures	9,257	44	9,301	10,064	763
Excess of Revenues Over (Under) Expenditures	(429)	(44)	(473)	(919)	446
Other Financing Sources (Uses):					
Operating Transfers In	128		128	146	(18)
Operating Transfers (Out)	(11)	(3)	(14)	(123)	109
Total Other Financing Sources (Uses)	117	(3)	114	23	91
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (312)	(47)	(359)	(896)	537

See Accompanying Independent Auditors' Report

Continued on next page

ASSET FORFEITURE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Fines, Forfeitures, and Penalties	$2,429		2,429	3,919	(1,490)
Revenue from Use of Money and Property	429		429		429
Other Revenue	144		144		144
Total Revenues	3,002		3,002	3,919	(917)
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	214	49	263	1,104	841
Fixed Assets	1,000	150	1,150	2,427	1,277
Total Expenditures	1,214	199	1,413	3,531	2,118
Excess Revenues Over (Under) Expenditures	1,788	(199)	1,589	388	1,201
Other Financing (Uses):					
Operating Transfers (Out)	(1,292)	(55)	(1,347)	(2,206)	859
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	$ 496	(254)	242	(1,818)	2,060

SPECIAL AVIATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$13		13	6	7
Aid from Other Governmental Agencies - State	51		51	320	(269)
Charges for Current Services	—		—	32	(32)
Total Revenues	64		64	358	(294)
Expenditures:					
Public Ways and Facilities					
Transportation Terminals					
Services and Supplies	49	—	49	363	314
Excess of Revenues Over (Under) Expenditures	$15	-0-	15	(5)	20

See Accompanying Independent Auditors' Report

Continued on next page

CABLE TV FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Licenses, Permits, and Franchises	$1,186		1,186	722	464
Revenue from Use of Money and Property	122		122		122
Other Revenue	13		13		13
Total Revenues	1,321		1,321	722	599
Expenditures:					
General					
Communication					
Salaries and Employee Benefits	159		159	182	23
Services and Supplies	72	34	106	158	52
Other Charges	14		14	18	4
Fixed Assets	88	84	172	172	
Total Expenditures	333	118	451	530	79
Excess of Revenues Over (Under) Expenditures	988	(118)	870	192	678
Other Financing (Uses):					
Operating Transfers (Out)	(1,479)	(45)	(1,524)	(1,258)	(266)
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	$ (491)	(163)	(654)	(1,066)	412

PARK LAND DEDICATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Licenses, Permits, and Franchises	$ 863		863	1,618	(755)
Revenue from Use of Money and Property	961		961	1,035	(74)
Other Revenue	(2)		(2)		(2)
Total Revenues	1,822		1,822	2,653	(831)
Expenditures:					
Recreational and Cultural Services					
Recreational Facilities					
Other Charges	54		54	9,306	9,252
Excess of Revenues Over (Under) Expenditures	1,768		1,768	(6,653)	8,421
Other Financing (Uses):					
Operating Transfers (Out)	(2,543)	(2,272)	(4,815)	(4,842)	27
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	$ (775)	(2,272)	(3,047)	(11,495)	8,448

See Accompanying Independent Auditors' Report

Continued on next page

REDEVELOPMENT AGENCY FUNDS
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Other Financing Sources (Uses)					
Operating Transfers (Out)	$(301)		(301)		(301)
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	$(301)	-0-	(301)	-0-	(301)

See Accompanying Independent Auditors' Report

Continued on next page

COUNTY SERVICE AREAS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$1,594		1,594	1,525	69
Revenue from Use of Money and Property	512		512	111	401
Aid from Other Governmental Agencies - State	34		34	21	13
Aid from Other Governmental Agencies - Other				5	(5)
Charges for Current Services	3,021		3,021	3,467	(446)
Other Revenue	16		16	260	(244)
Total Revenues	5,177		5,177	5,389	(212)
Expenditures:					
Public Protection					
Fire Protection					
Services and Supplies	485	7	492	505	13
Fixed Asset	74		74	179	105
Reserves				25	25
Total Protection	559	7	566	709	143
Public Ways and Facilities					
Public Ways					
Services and Supplies	900	391	1,291	2,418	1,127
Other Charges	52		52	139	87
Total Public Ways and Facilities	952	391	1,343	2,557	1,214
Health and Sanitation					
Hospital Care					
Services and Supplies	2,702	234	2,936	3,184	248
Other Charges	22		22	25	3
Total Health and Sanitation	2,724	234	2,958	3,209	251
Recreational and Cultural					
Recreation Facilities					
Services and Supplies	101	6	107	563	456
Fixed Assets	3		3	12	9
Reserves				11	11
Total Recreational and Cultural	104	6	110	586	476
Total Expenditures	4,339	638	4,977	7,061	2,084
Excess of Revenues Over (Under) Expenditures	838	(638)	200	(1,672)	1,872
Other Financing Sources (Uses):					
Operating Transfers In					
Operating Transfers (Out)	(26)		(26)		(26)
Total Other Financing Sources (Uses)	(26)		(26)		(26)
Excess of Revenues Over (Under Expenditures and Other Financing Sources (Uses)	$ 812	(638)	174	(1,672)	1,846

See Accompanying Independent Auditors' Report

Continued on next page

FLOOD CONTROL DISTRICTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$1,641		1,641	1,415	226
Revenue from Use of Money and Property	33		33	85	(52)
Aid from Other Governmental Agencies - State	36		36	250	(214)
Aid from Other Governmental Agencies - Federal	4		4		4
Aid from Other Governmental Agencies - Other	85		85	33	52
Charges for Current Services	414		414	420	(6)
Other Revenue	333		333	1,109	(776)
Total Revenues	2,546		2,546	3,312	(766)
Expenditures:					
Public Protection					
Flood Control					
Services and Supplies	2,474	114	2,588	3,731	1,143
Other Charges	62		62	110	48
Expenditure Transfer		(16)	(16)		16
Total Expenditures	2,536	98	2,634	3,841	1,207
Excess of Revenues Over (Under) Expenditures	$ 10	(98)	(88)	(529)	441

See Accompanying Independent Auditors' Report

Continued on next page

HOUSING AUTHORITY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$ 476		476		476
Aid from Other Governmental Agencies - State	400		400	1,843	(1,443)
Aid from Other Governmental Agencies - Federal	28,971		28,971	50,214	(21,243)
Aid from Other Governmental Agencies - Other	1,699		1,699	4,621	(2,922)
Charges for Current Services	389		389	1,782	(1,393)
Other Revenue	369		369	583	(214)
Total Revenues	32,304		32,304	59,043	(26,739)
Expenditures:					
General					
Other General					
Salaries and Employees Benefits	2,923		2,923	4,064	1,141
Services and Supplies	27,143	32	27,175	44,436	17,261
Other Charges	1,719	532	2,251	2,252	1
Fixed Assets	6,750	23	6,773	12,045	5,272
Expenditure Transfers		(587)	(587)		587
Total Expenditures	38,535	-0-	38,535	62,797	24,262
Excess of Revenues Over (Under) Expenditures	(6,231)	-0-	(6,231)	(3,754)	(2,477)
Other Financing Sources (Uses):					
Operating Transfers In	3,762		3,762	3,762	-0-
Operating Transfers (Out)	(211)		(211)	(211)	-0-
Total Other Financing Sources (Uses)	3,551		3,551	3,551	-0-
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$(2,680)	-0-	(2,680)	(203)	(2,477)

See Accompanying Independent Auditors' Report

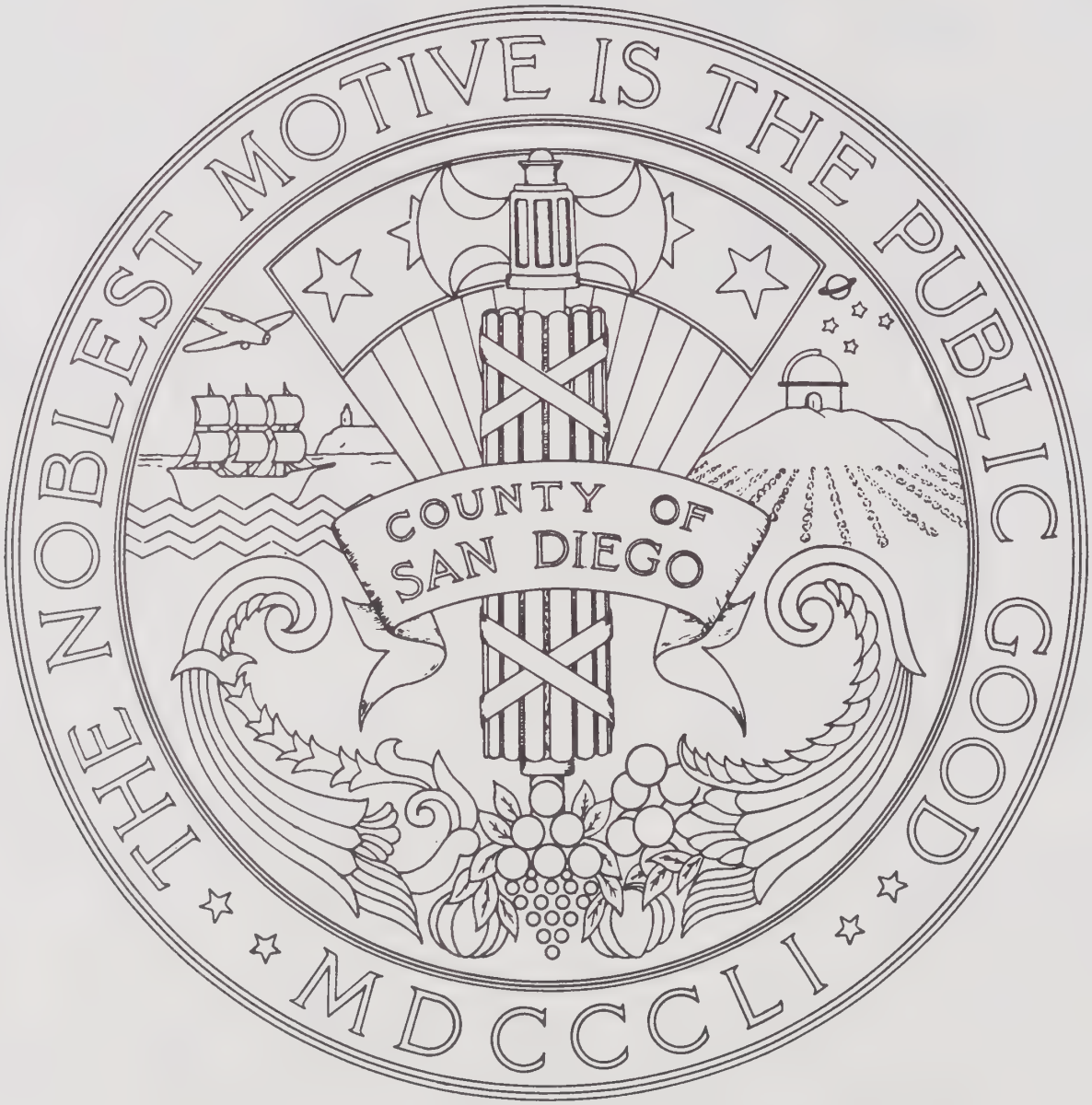
Continued on next page

OTHER SPECIAL DISTRICTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 685		685	1,432	(747)
Licenses, Permits, and Franchises	6,336		6,336	7,081	(745)
Fines, Forfeitures, and Penalties	532		532	450	82
Revenue from Use of Money and Property	621		621	283	338
Aid from Other Governmental Agencies - State	586		586	574	12
Aid from Other Governmental Agencies - Federal	1,629		1,629	1,537	92
Aid from Other Governmental Agencies - Other	3,545		3,545		3,545
Charges for Current Services	397		397	428	(31)
Total Revenues	14,331		14,331	11,785	2,546
Expenditures:					
Public Ways and Facilities					
Public Ways					
Services and Supplies	834	3	837	1,077	240
Fixed Assets				4	4
Reserves				200	200
Total Public Ways and Facilities	834	3	837	1,281	444
Health and Sanitation					
Health					
Salaries and Employee Benefits	6,564		6,564	7,513	949
Services and Supplies	2,533	728	3,261	4,121	860
Fixed Assets	1,230	295	1,525	1,599	74
Reserves				500	500
Total Health and Sanitation	10,327	1,023	11,350	13,733	2,383
Recreational and Cultural					
Recreation Facilities					
Services and Supplies	122	19	141	146	5
Fixed Assets				6	6
Reserves				10	10
Total Recreational and Cultural	122	19	141	162	21
Total Expenditures	11,283	1,045	12,328	15,176	2,848
Excess of Revenues Over (Under) Expenditures	3,048	(1,045)	2,003	(3,391)	5,394
Other Financing Sources (Uses):					
Operating Transfers In	425		425	425	-0-
Operating Transfers (Out)	(439)	(4)	(443)	(459)	16
Total Other Financing Sources (Uses)	(14)	(4)	(18)	(34)	16
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 3,034	(1,049)	1,985	(3,425)	5,410

See Accompanying Independent Auditors' Report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DEBT SERVICE FUNDS

NONPROFIT CORPORATION FUND

THIS FUND RECEIVES RENTAL PAYMENTS BASED ON LEASE PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND AND THE GENERAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION. THESE DEBT ISSUANCES ARE LEGAL OBLIGATIONS OF A NONPROFIT CORPORATION AND WERE ISSUED TO FINANCE THE PURCHASING OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

JOINT POWERS AUTHORITIES FUNDS

THESE FUNDS RECEIVE RENTAL PAYMENTS BASED ON LEASE-PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON LEASE REVENUE BONDS/CERTIFICATES OF PARTICIPATION. THESE DEBT ISSUANCES ARE LEGAL OBLIGATIONS OF VARIOUS JOINT POWER AUTHORITIES AND WERE ISSUED TO FINANCE CONSTRUCTION OF COUNTY FACILITIES. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 4

	NONPROFIT CORPORATION	JOINT POWERS AUTHORITIES	TOTALS 1992	TOTALS 1991
ASSETS				
Equity in Pooled Cash and Investments	$11,012	1	11,013	5,888
Cash with Fiscal Agent	10,186	10,944	21,130	24,157
Accounts Receivable	97	16	113	358
Due from Other Funds	1,841	41	1,882	673
Total Assets	$23,136	11,002	34,138	31,076
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$			172
Due to Other Funds	615	479	1,094	8
Obligations Under Reverse Repurchase Agreements	578		578	432
Total Liabilities	1,193	479	1,672	612
Fund Balances:				
Reserved for Debt Service	21,943	10,457	32,400	29,759
Unreserved		66	66	705
Total Fund Balances (Statement 4A)	21,943	10,523	32,466	30,464
Total Liabilities and Fund Balances	$23,136	11,002	34,138 (STATEMENT 1A)	31,076

See Accompanying Independent Auditors' Report

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 4A

	NONPROFIT CORPORATION	JOINT POWERS AUTHORITIES	TOTALS 1992	TOTALS 1991
Revenues:				
Revenue from Use of Money and Property	$ 2,388	590	2,978	2,150
Expenditures:				
Debt Service:				
Debt Redemption	8,706	2,830	11,536	9,611
Bond Interest Matured	10,414	5,555	15,969	15,057
Other Charges	37	98	135	60
Total Expenditures	19,157	8,483	27,640	24,728
Excess of Revenues Over (Under) Expenditures	(16,769)	(7,893)	(24,662)	(22,578)
Other Financing Sources (Uses):				
Operating Transfers In	20,133	10,792	30,925	22,313
Operating Transfers (Out)	(2,777)	(1,436)	(4,213)	(1,211)
Long-Term Debt Proceeds				3,720
Transfers to Escrow Agent	(48)		(48)	
Total Other Financing Sources (Uses)	17,308	9,356	26,664	24,822
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	539	1,463	2,002	2,244
Fund Balances - Beginning of Year	21,404	9,060	30,464	28,220
Fund Balances - End of Year (Statement 4)	$21,943	10,523	32,466	30,464

See Accompanying Independent Auditors' Report

CAPITAL PROJECTS FUNDS

CAPITAL OUTLAY FUND

THE CAPITAL OUTLAY FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES. REVENUES ARE OBTAINED FROM THE SALE OF FIXED ASSETS, FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES, AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS WHEN ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

EDGEMOOR DEVELOPMENT FUND

THE EDGEMOOR DEVELOPMENT FUND IS USED EXCLUSIVELY FOR ASSISTING IN THE DEVELOPMENT OF THE EDGEMOOR PROPERTY. THE EDGEMOOR PROPERTY REPRESENTS APPROXIMATELY 375 ACRES OF COUNTY-OWNED LAND AND 50 ACRES OWNED BY THE GROSSMONT UNION HIGH SCHOOL DISTRICT IN THE SANTEE AREA. FUTURE DEVELOPMENT MAY INCLUDE PARKS, A LIBRARY, HOUSING, A FIRE STATION, POST OFFICE AND OTHERS. REVENUES ARE DERIVED FROM THE SALE OR LEASE OF LAND WITHIN THE EDGEMOOR PROPERTY.

NONPROFIT CORPORATION FUND

THIS FUND IS USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF NONPROFIT CORPORATION LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION FOR THE PURCHASE OF VARIOUS TYPES OF EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY.

REDEVELOPMENT AGENCY FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES, INTEREST REVENUES AND TEMPORARY LOANS. REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE REDEVELOPMENT PLANNING, DESIGN, IMPROVEMENT COSTS, PROFESSIONAL SERVICES AND ADMINISTRATIVE COSTS.

JOINT POWERS AUTHORITIES FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF JOINT POWER AUTHORITY LEASE REVENUE BONDS/CERTIFICATES OF PARTICIPATION FOR THE ACQUISITION OF COUNTY FACILITIES IN THE CITIES OF EL CAJON, VISTA, AND RAMONA.

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CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 5

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
ASSETS				
Equity in Pooled Cash and Investments	$ 3,087	327	12,653	370
Cash with Fiscal Agent			13,951	
Accounts and Notes Receivable	5,693		247	
Due from Other Funds	4,060	12	962	629
Due from Other Funds - Loans			251	
Deposits with Others	3,438			
Total Assets	$16,278	339	28,064	999
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	$ 4,140			
Due to Other Funds	5,836		3,318	240
Obligations Under Reverse Repurchase Agreements	162	17	664	19
Due to Other Funds - Loans	6,094			1,364
Other Deferred Revenue	3,756			
Total Liabilities	19,988	17	3,982	1,623
Fund Balances				
Fund Balances:				
Reserve for Encumbrances	30			59
Reserve for Loans			251	
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	(3,740)	322	23,831	(683)
Total Fund Balances (Statement 5A)	(3,710)	322	24,082	(624)
Total Liabilities and Fund Balances	$16,278	339	28,064	999

See Accompanying Independent Auditors' Report

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 5 (continued)

	JOINT POWERS AUTHORITIES	TOTALS 1992	TOTALS 1991
ASSETS			
Equity in Pooled Cash and Investments	$ 5	16,442	29,847
Cash with Fiscal Agent	3,621	17,572	31,356
Accounts and Notes Receivable		5,940	6,379
Due from Other Funds	478	6,141	6,099
Due from Other Funds - Loans		251	250
Deposits with Other		3,438	4,336
Total Assets	$4,104	49,784	78,267
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$	4,140	4,657
Due to Other Funds	571	9,965	9,121
Obligations Under Reverse Repurchase Agreements		862	2,188
Due to Other Funds - Loans		7,458	1,088
Other Deferred Revenue		3,756	6,418
Total Liabilities	571	26,181	23,472
Fund Balances			
Fund Balances:			
Reserve for Encumbrances		89	76
Reserve for Loans		251	250
Unreserved:			
Designated for Subsequent Years' Expenditures			1,204
Undesignated	3,533	23,263	53,265
Total Fund Balances (Statement 5A)	3,533	23,603	54,795
Total Liabilities and Fund Balances	$4,104	49,784 (Statement 1A)	78,267

See Accompanying Independent Auditors' Report

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 5A

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
Revenues:				
Taxes	$ 1,800			300
Fines, Forfeitures, and Penalties	7,219			
Revenue from Use of Money and Property	705	60	1,304	65
Aid from Other Governmental Agencies - State	13,992			
Aid from Other Governmental Agencies - Federal	291			
Aid from Other Governmental Agencies - Other	892			
Charges for Current Services	801			
Other Revenue	23	—	—	2
Total Revenues	25,723	60	1,304	367
Expenditures:				
Capital Outlay	76,114		1,277	481
Excess of Revenues Over (Under) Expenditures	(50,391)	60	27	(114)
Other Financing Sources (Uses):				
Sale of Fixed Assets	473			
Operating Transfers In	39,786		2,108	301
Operating Transfers (Out)	(28,063)	(186)	(19,254)	
Contribution from Property Owners	25,821			
Long-Term Debt Proceeds			37,084	
Transfers to Escrow Agent	—	—	(37,084)	—
Total Other Financing Sources (Uses)	38,017	(186)	(17,146)	301
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(12,374)	(126)	(17,119)	187
Fund Balances - Beginning of Year	8,664	448	41,201	(811)
Fund Balances - End of Year (Statement 5)	$(3,710)	322	24,082	(624)

See Accompanying Independent Auditors' Report

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 5A (continued)

	JOINT POWERS AUTHORITIES	TOTALS 1992	TOTALS 1991
Revenues:			
Taxes	$	2,100	933
Fines, Forfeitures, and Penalties		7,219	5,588
Revenue from Use of Money and Property	267	2,401	4,045
Aid from Other Governmental Agencies - State		13,992	21,864
Aid from Other Governmental Agencies - Federal		291	240
Aid from Other Governmental Agencies - Other		892	3,745
Charges for Current Services		801	8
Other Revenue		25	535
Total Revenues	267	27,721	36,958
Expenditures:			
Capital Outlay	122	77,994	81,315
Excess of Revenues Over (Under) Expenditures	145	(50,273)	(44,357)
Other Financing Sources (Uses):			
Sale of Fixed Assets		473	524
Operating Transfers In	1,437	43,632	63,003
Operating Transfers (Out)	(3,342)	(50,845)	(56,528)
Contribution from Property Owners		25,821	
Long-Term Debt Proceeds		37,084	36,344
Transfers to Escrow Agent		(37,084)	
Total Other Financing Sources (Uses)	(1,905)	19,081	43,343
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(1,760)	(31,192)	(1,014)
Fund Balances - Beginning of Year	5,293	54,795	55,809
Fund Balances - End of Year (Statement 5)	$3,533	23,603	54,795

See Accompanying Independent Auditors' Report

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 5B

	CAPITAL OUTLAY		EDGEMOOR DEVELOPMENT	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$ 1,800	10,903		
Fines, Forfeitures, and Penalties	7,219	13,073		
Revenue from Use of Money and Property	705		60	75
Aid From Other Governmental Agencies - State	13,992	37,794		
Aid From Other Governmental Agencies - Federal	291	1,953		
Aid From Other Governmental Agencies - Other	892	5,666		
Charges for Current Services	801	7,008		
Other Revenue	23	197	—	—
Total Revenues	25,723	76,594	60	75
Expenditures:				
Capital Outlay	76,100	145,459		
Excess of Revenues Over (Under) Expenditures	(50,377)	(68,865)	60	75
Other Financing Sources (Uses):				
Sale of Fixed Assets	473	337		
Operating Transfers In	39,786	62,208		
Operating Transfers (Out)	(28,107)	(28,120)	(186)	(186)
Contribution from Property Owners	25,821			
Long-Term Debt Proceeds	—	—	—	—
Total Other Financing Sources (Uses)	37,973	34,425	(186)	(186)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$(12,404)	(34,440)	(126)	(111)

See Accompanying Independent Auditors' Report

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 5B (continued)

	REDVELOPMENT AGENCY		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$300	362	2,100	11,265	(9,165)
Fines, Forfeitures, and Penalties			7,219	13,073	(5,854)
Revenue from Use of Money and Property	65	5	830	80	750
Aid from Other Governmental Agencies - State			13,992	37,794	(23,802)
Aid from Other Governmental Agencies - Federal			291	1,953	(1,662)
Aid from Other Governmental Agencies - Other			892	5,666	(4,774)
Charges for Current Services			801	7,008	(6,207)
Other Revenue	2		25	197	(172)
Total Revenues	367	367	26,150	77,036	(50,886)
Expenditures:					
Capital Outlay	540	5,777	76,640	151,236	74,596
Excess of Revenues Over (Under) Expenditures	(173)	(5,410)	(50,490)	(74,200)	23,710
Other Financing Sources (Uses):					
Sale of Fixed Assets			473	337	136
Operating Transfers In	301		40,087	62,208	(22,121)
Operating Transfers (Out)			(28,293)	(28,306)	13
Contribution from Property Owners			25,821		25,821
Long-Term Debt Proceeds		6,890		6,890	(6,890)
Total Other Financing Sources (Uses)	301	6,890	38,088	41,129	(3,041)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$128	1,480	(12,402)	(33,071)	20,669

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CAPITAL OUTLAY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET
AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 5C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 1,800		1,800	10,903	(9,103)
Fines, Forfeitures, and Penalties	7,219		7,219	13,073	(5,854)
Revenue from Use of Money and Property	705		705		705
Aid from Other Governmental Agencies - State	13,992		13,992	37,794	(23,802)
Aid from Other Governmental Agencies - Federal	291		291	1,953	(1,662)
Aid from Other Governmental Agencies - Other	892		892	5,666	(4,774)
Charges for Current Services	801		801	7,008	(6,207)
Other Revenue	23		23	197	(174)
Total Revenues	25,723		25,723	76,594	(50,871)
Expenditures:					
Capital Outlay					
Plant Acquisition					
Services and Supplies	3		3	3	-0-
Other Charges	6,290		6,290	7,870	1,580
Fixed Assets	69,837	30,708	100,545	137,602	37,057
Expenditure Transfer	(16)	(30,722)	(30,738)	(16)	30,722
Total Expenditures	76,114	(14)	76,100	145,459	69,359
Excess of Revenues Over (Under) Expenditures	(50,391)	14	(50,377)	(68,865)	18,488
Other Financing Sources (Uses):					
Sale of Fixed Assets	473		473	337	136
Operating Transfers In	39,786		39,786	62,208	(22,422)
Operating Transfers (Out)	(28,063)	(44)	(28,107)	(28,120)	13
Contribution From Property Owners	25,821		25,821		25,821
Total Other Financing Sources (Uses)	38,017	(44)	37,973	34,425	3,548
Excess of Revenues Over (Under) Expenditures and Other Financing Sources	$(12,374)	(30)	(12,404)	(34,440)	22,036

See Accompanying Independent Auditors' Report

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EDGEMOOR DEVELOPMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET
AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 5C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$ 60		60	75	(15)
Other Financing Sources (Uses):					
Operating Transfer (Out)	(186)		(186)	(186)	-0-
Excess of Revenues Over (Under) Other Financing (Uses)	$(126)		(126)	(111)	(15)

REDEVELOPMENT AGENCY FUNDS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1992
(In Thousands)

STATEMENT 5C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$300		300	362	(62)
Revenues from Use of Money and Property	65		65	5	60
Other Revenue	2		2		2
Total Revenues	367		367	367	-0-
Expenditures:					
Capital Outlay					
Plant Acquisition					
Services and Supplies	481	59	540	5,777	5,237
Excess of Revenues Over (Under) Expenditures	(114)	(59)	(173)	(5,140)	5,237
Other Financing Sources (Uses):					
Operating Transfers In	301		301		301
Long-Term Debt Proceeds				6,890	(6,890)
Total Other Financing Sources (Uses)	301		301	6,890	(6,589)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$187	(59)	128	1,480	(1,352)

See Accompanying Independent Auditors' Report

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

ENTERPRISE FUNDS

ENTERPRISE FUNDS ARE USED TO ACCOUNT FOR OPERATIONS THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS ENTERPRISES--WHERE THE INTENT OF THE GOVERNMENT'S COUNCIL IS THAT THE COSTS OF PROVIDING GOODS OR SERVICES TO THE GENERAL PUBLIC ON A CONTINUING BASIS BE FINANCED OR RECOVERED PRIMARILY THROUGH USER CHARGES; OR WHERE THE GOVERNMENT'S COUNCIL HAS DECIDED THAT PERIODIC DETERMINATION OF NET INCOME IS APPROPRIATE FOR ACCOUNTABILITY PURPOSES.

AIRPORT FUND

THIS FUND IS USED TO ACCOUNT FOR THE MAINTENANCE, OPERATIONS, AND DEVELOPMENT OF COUNTY AIRPORTS. A PRIMARY OBJECTIVE OF THE AIRPORT PROGRAM IS TO PURCHASE AND DEVELOP AIRPORT PROPERTY IN ORDER TO CREATE TAX REVENUES AND CREATE JOBS IN THE PRIVATE SECTOR.

LIQUID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR OPERATIONAL SERVICES AND SUPPORT PROVIDED TO SANITATION DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

TRANSIT FUND

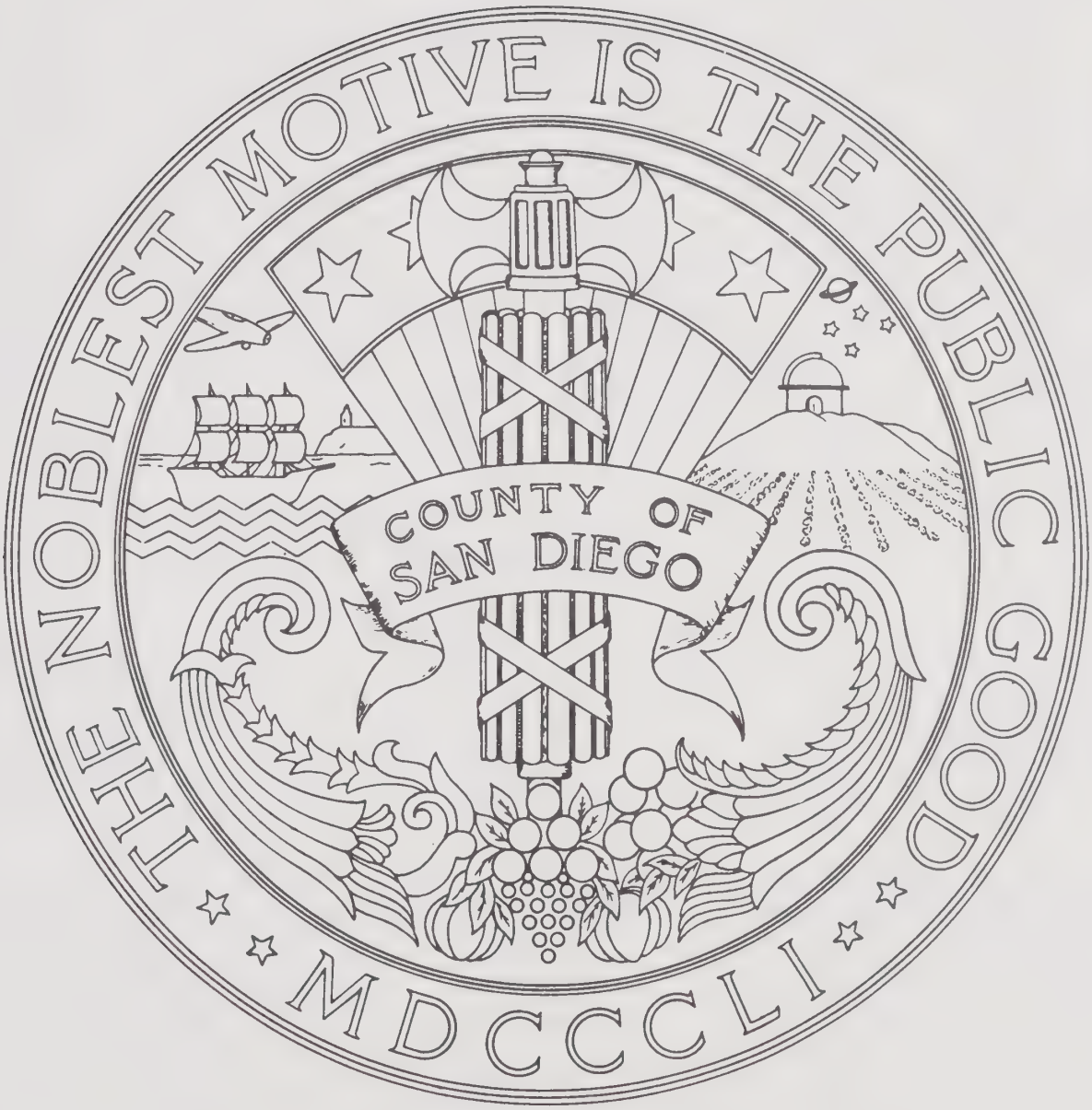
THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS, MAINTENANCE, AND DEVELOPMENT OF A RURAL TRANSIT SYSTEM AND TRANSIT RELATED PROJECTS.

SOLID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS, MAINTENANCE, AND DEVELOPMENT OF VARIOUS LANDFILLS AND DISPOSAL SITES FOR SOLID WASTE.

SANITATION AND WATER DISTRICTS FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE ACTIVITIES OF ALL INDIVIDUAL SANITATION AND WATER DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 6

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
ASSETS				
Equity in Pooled Cash and Investments	$ 5,431	302	1,987	40,310
Collections in Transit	16			600
Imprest Cash				10
Taxes Receivable (Schedule 5)				99
Accounts and Notes Receivable, Net	269	44	187	4,450
Prepaid Expense				639
Due from Other Funds	388	362	58	1,083
Due from Other Funds - Loans	604			6,344
Inventory of Material and Supplies	65	71		15
Deposit with Others				
Fixed Assets	24,819	436	4,488	33,750
Accumulated Depreciation	(9,428)	(266)	(1,690)	(8,698)
Total Assets	$22,164	949	5,030	78,602
LIABILITIES AND EQUITY				
Liabilities:				
Accounts Payable	$ 8	6	363	4,800
Accrued Payroll	48	161		307
Accrued Interest				
Due to Other Funds	129	346	28	478
Obligations Under Reverse Repurchase Agreements	285	16	104	2,116
Due to Other Funds - Loan Amount Payable to Grantor Agency			1,007	
Other Deferred Revenue			730	3,227
Long-Term Debt Payable	73	202		12,865
Total Liabilities	543	731	2,232	23,793
Equity:				
Contributed Capital: (Statement 6C)				
Grants and Contributions	14,533	685	4,487	5,660
Accumulated Depreciation on Grant Funded Fixed Assets			(1,689)	
Retained Earnings: (Statement 6A)				
Reserved for Revenue Bond Restrictions				
Reserved for Landfill Closure				
Reserved for NCRRA Agreement				10,000
Unreserved	7,088	(467)		39,149
Total Equity	21,621	218	2,798	54,809
Total Liabilities and Equity	$22,164	949	5,030	78,602

See Accompanying Independent Auditors' Report

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ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 6 (continued)

	SANITATION AND WATER DISTRICTS	TOTALS 1992	TOTALS 1991
ASSETS			
Equity in Pooled Cash and Investments	$35,811	83,841	96,340
Collections in Transit	16	632	909
Imprest Cash		10	9
Taxes Receivable (Schedule 5)	559	658	374
Accounts and Notes Receivable, Net	369	5,319	4,570
Prepaid Expense		639	
Due from Other Funds	905	2,796	2,657
Due from Other Funds - Loans	95	7,043	531
Inventory of Material and Supplies		151	199
Deposit with Others	45	45	
Fixed Assets	46,950	110,443	93,495
Accumulated Depreciation	(11,714)	(31,796)	(28,841)
Total Assets	$73,036	179,781	170,243
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	$ 286	5,463	3,878
Accrued Payroll		516	422
Accrued Interest	12	12	13
Due to Other Funds	324	1,305	1,927
Obligations Under Reverse Repurchase Agreements	1,880	4,401	7,064
Due to Other Funds - Loans	60	60	
Amount Payable to Grantor Agency		1,007	923
Other Deferred Revenue		3,957	285
Long-Term Debt Payable	1,767	14,907	9,125
Total Liabilities	4,329	31,628	23,637
Equity:			
Contributed Capital: (Statement 6C)			
Grants and Contributions	15,885	41,250	40,871
Accumulated Depreciation on Grant Funded Fixed Assets		(1,689)	(1,227)
Retained Earnings: (Statement 6A)			
Reserved for Revenue Bond Restrictions			17,909
Reserved for Landfill Closure			8,655
Reserved for NCRRA Agreement		10,000	
Unreserved	52,822	98,592	80,398
Total Equity	68,707	148,153	146,606
Total Liabilities and Equity	$73,036	179,781 (Statement 1A)	170,243

See Accompanying Independent Auditors' Report

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 6A

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Operating Revenue:				
Charges for Services	$3,536	5,041	6,106	40,456
Operating Expenses:				
Salaries	1,001	3,501		6,132
Repairs and Maintenance	41	93	92	6,424
Equipment Rental	116	700		1,474
Sewage Processing				
Contracted Services	1,381	857	5,995	25,107
Depreciation	536	33	476	1,020
Utilities	61	10		63
Other	96	273	187	8,462
Total Operating Expenses	3,232	5,467	6,750	48,682
Operating Income (Loss)	304	(426)	(644)	(8,226)
Nonoperating Revenues:				
Interest	400	27	168	3,807
Taxes				
Grants	568	1		65
Gain on Disposal of Equipment				
Other	199	2		802
Total Nonoperating Revenues	1,167	30	168	4,674
Nonoperating Expenses:				
Interest on Long-Term Debt				
Loss on Disposal of Equipment	2			
Other				172
Total Nonoperating Expense	2			172
Nonoperating Income (Loss)	1,165	30	168	4,502
Net Income (Loss) (Statement 6B)	1,469	(396)	(476)	(3,724)
Depreciation on Grant Funded Fixed Assets			476	
Increase (Decrease) in Retained Earnings	1,469	(396)		(3,724)
Retained Earnings - Beginning Balance	5,619	(71)	-0-	52,873
Retained Earnings - Ending Balance (Statement 6)	$7,088	(467)	-0-	49,149

See Accompanying Independent Auditors' Report

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ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 6A (continued)

	SANITATION AND WATER DISTRICTS	TOTALS 1992	TOTALS 1991
Operating Revenue:			
Charges for Services	$11,372	66,511	59,331
Operating Expenses:			
Salaries		10,634	8,845
Repairs and Maintenance	8	6,658	6,834
Equipment Rental		2,290	1,452
Sewage Processing	1,866	1,866	1,421
Contracted Services		33,340	20,666
Depreciation	910	2,975	1,925
Utilities	100	234	223
Other	7,216	16,234	10,904
Total Operating Expenses	10,100	74,231	52,270
Operating Income (Loss)	1,272	(7,720)	7,061
Nonoperating Revenues:			
Interest	2,676	7,078	7,312
Taxes	47	47	49
Grants		634	344
Gain on Disposal of Equipment			1
Other	471	1,474	1,568
Total Nonoperating Revenues	3,194	9,233	9,274
Nonoperating Expenses:			
Interest on Long-Term Debt	31	31	34
Loss on Disposal of Equipment		2	2
Other	154	326	651
Total Nonoperating Expense	185	359	687
Nonoperating Income (Loss)	3,009	8,874	8,587
Net Income (Loss) (Statement 6B)	4,281	1,154	15,648
Depreciation on Grant Funded Fixed Assets		476	373
Increase (Decrease) in Retained Earnings	4,281	1,630	16,021
Retained Earnings - Beginning Balance	48,541	106,962	90,941
Retained Earnings - Ending Balance (Statement 6)	$52,822	108,592	106,962

See Accompanying Independent Auditors' Report

ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 6B

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Cash Flows from Operating Activities:				
Operating Income (Loss)	$ 304	(426)	(644)	(8,226)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	536	33	476	1,020
Decrease (Increase) in Taxes Receivable				
Decrease (Increase) in Accounts and Notes Receivable, Net	(118)	(9)	(70)	(1,028)
Decrease (Increase) in Prepaid Expense				(639)
Decrease (Increase) in Due from Other Funds	(258)	251	(5)	(188)
Decrease (Increase) in Inventory of Materials and Supplies	(13)	17		43
Increase (Decrease) in Accounts Payable	(120)	2	122	7,559
Increase (Decrease) in Accrued Payroll	7	(11)		98
Increase (Decrease) in Due to Other Funds	(13)	(5)	(5)	(371)
Increase (Decrease) in Amount Payable to Grantor Agency			84	
Increase (Decrease) in Long-Term Debt Payable	(26)	(87)		3,148
Increase (Decrease) in Deferred Revenue				40
Net Cash Provided (Used) by Operating Activities	299	(235)	(42)	1,456
Cash Flows from Non-Capital Financing Activities:				
Loan Made to Other Agency				(6,344)
Grant Revenue	568	1		65
Other Revenue	199	2		798
Advances from Governmental Agencies	(143)		524	
Other Expenditures				(172)
Net Cash Provided (Used) by Non-Capital Financing Activities	624	3	524	(5,653)
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(454)	(2)	(115)	(14,557)
Proceeds from Sales of Equipment	1		7	
Grant Revenue			108	
Principal Paid on Long-Term Debt				
Interest Paid on Long-Term Debt				
Deposit with Others				
Proceeds from Loan				
Net Cash Provided (Used) by Capital and Related Financing Activities	(453)	(2)	-0-	(14,557)
Cash Flows from Investing Activities:				
Interest	379	31	163	4,054
Net Increase (Decrease) in Cash and Cash Equivalents	849	(203)	645	(14,700)
Cash and Cash Equivalents - Beginning of Year	4,313	489	1,238	53,504
Cash and Cash Equivalents - End of Year	$5,162	286	1,883	38,804
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:				
Total Cash and Investments Per Balance Sheet	$5,447	302	1,987	40,920
Less: Investments Not Meeting the Definition of Cash Equivalents	285	16	104	2,116
Cash and Cash Equivalents - End of Year	$5,162	286	1,883	38,804

Noncash Investing, Capital Financing Activities:
Fixed Asset contributions amounted to $1 thousand to the Airport Enterprise Fund and $9 thousand to the Solid Waste Enterprise Fund.
Sanitation and Water Districts - Fixed Assets (Sewer Lines) were donated to Sanitation Districts by various developers in the amount of $272 thousand.

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ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 6B (continued)

	SANITATION AND WATER DISTRICTS	TOTALS 1992	TOTALS 1991
Cash Flows from Operating Activities:			
Operating Income (Loss)	$ 1,272	(7,720)	7,061
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	910	2,975	1,925
Decrease (Increase) in Taxes Receivable	(185)	(185)	6
Decrease (Increase) in Accounts and Notes Receivable, Net	376	(849)	609
Decrease (Increase) in Prepaid Expenses		(639)	
Decrease (Increase) in Due from Other Funds	(156)	(356)	252
Decrease (Increase) in Inventory of Materials and Supplies		47	(10)
Increase (Decrease) in Accounts Payable	(8)	7,555	493
Increase (Decrease) in Accrued Payroll		94	91
Increase (Decrease) in Due to Other Funds	(228)	(622)	(76)
Increase (Decrease) in Amount Payable to Grantor Agency		84	71
Increase (Decrease) in Long-Term Debt Payable		3,035	6,663
Increase (Decrease) in Deferred Revenue		40	
Net Cash Provided (Used) by Operating Activities	1,981	3,459	17,085
Cash Flows from Non-Capital Financing Activities:			
Loan Made to Other Agency	(25)	(6,369)	(55)
Grant Revenue		634	349
Other Revenue	518	1,517	1,617
Advances from Governmental Agencies		381	30
Other Expenditures	(154)	(326)	(650)
Net Cash Provided (Used) by Non-Capital Financing Activities	339	(4,163)	1,291
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(1,568)	(16,696)	(4,307)
Proceeds from Sales of Equipment		8	25
Grant Revenue		108	122
Principal Paid on Long-Term Debt	(114)	(114)	(136)
Interest Paid on Long-Term Debt	(32)	(32)	(35)
Deposit with Others	(45)	(45)	
Proceeds from Loan	60	60	
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,699)	(16,711)	(4,331)
Cash Flows from Investing Activities:			
Interest	2,676	7,303	7,021
Net Increase (Decrease) in Cash and Cash Equivalents	3,297	(10,112)	21,066
Cash and Cash Equivalents - Beginning of Year	30,650	90,194	69,128
Cash and Cash Equivalents - End of Year	$33,947	80,082	90,194
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:			
Total Cash and Investments Per Balance Sheet	$35,827	84,483	97,258
Less: Investments Not Meeting the Definition of Cash Equivalents	1,880	4,401	7,064
Cash and Cash Equivalents - End of Year	$33,947	80,082	90,194

See Accompanying Independent Auditors' Report

ENTERPRISE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1992
(In Thousands)

STATEMENT 6C

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
Beginning Balance	$14,532	685	4,390	5,651	15,613	40,871
Add: Increases Authorized	1		97	9	272	379
Ending Balance (Statement 6)	$14,533	685	4,487	5,660	15,885	41,250
Source						
Grants	$ 764		4,487	139	1,008	6,398
Governments' Contribution:						
General Fund	12,652	37		5,521		18,210
Road Fund	1					1
Sanitation Districts:						
Buena		36				36
Cardiff		51				51
Lakeside		103				103
Lemon Grove		96				96
Montgomery		100				100
Solana Beach		54				54
Spring Valley		150				150
Winter Gardens		30				30
Other		28				28
Total	12,653	685		5,521		18,859
Developers' Contribution	1,116				14,877	15,993
Total Contributed Capital (Statement 6)	$14,533	685	4,487	5,660	15,885	41,250

See Accompanying Independent Auditors' Report

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS IS DESIRED.

ROAD AND COMMUNICATION EQUIPMENT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF PUBLIC WORKS AND COMMUNICATIONS EQUIPMENT PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

PURCHASING FUND

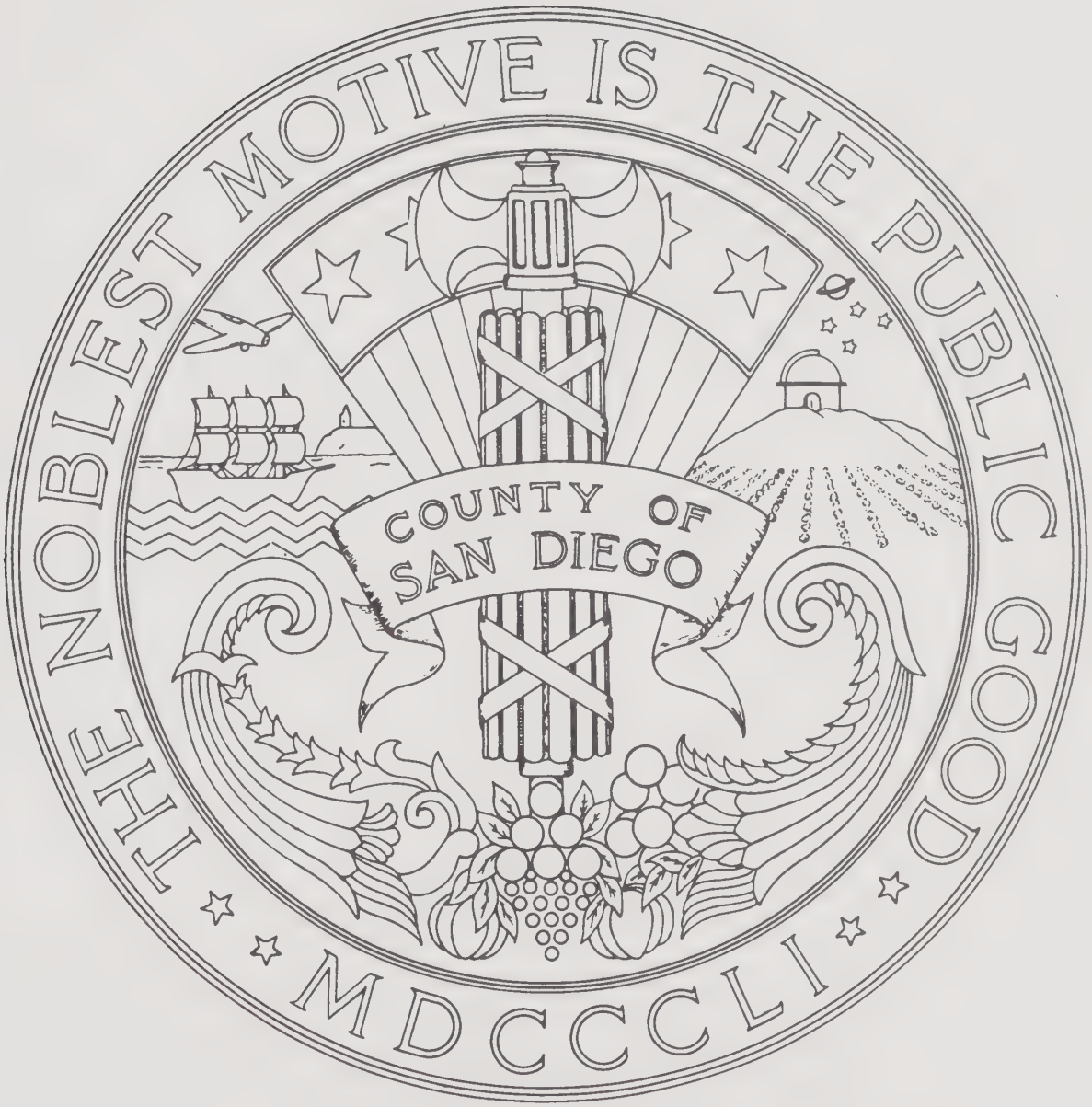
THIS FUND ACCOUNTS FOR THE FINANCING OF MATERIALS AND SUPPLIES PROVIDED TO COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

SPECIAL DISTRICT LOANS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FINANCING FOR START UP SERVICES FOR NEW SPECIAL DISTRICTS AND COUNTY SERVICE AREAS ON A COST REIMBURSEMENT BASIS.

OTHER MISCELLANEOUS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR THE FINANCING OF CLOTHING AND PERSONAL SUNDRY ITEMS FOR PERSONS INSTITUTIONALIZED AT VARIOUS COUNTY FACILITIES.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INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 7

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
ASSETS			
Equity in Pooled Cash and Investments	$15,626	441	226
Collections in Transit			
Imprest Cash		200	
Accounts Receivable		2	
Due from Other Funds	702	324	
Due from Other Funds - Loans	831		691
Inventory of Equipment, Material and Supplies, at cost	894	1,138	
Equipment, Net of Allowance for Depreciation of $8,568 in 1992 ($7,625 in 1991)	12,842		
Total Assets	$30,895	2,105	917
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$ 131	662	
Due to Other Funds	693		
Obligations Under Reverse Repurchase Agreements	820	23	12
Total Liabilities	1,644	685	12
Fund Equity			
Contributed Capital (Statement 7C)	11,976	1,171	905
Retained Earnings:			
Unreserved	17,275	249	
Total Fund Equity	29,251	1,420	905
Total Liabilities and Fund Equity	$30,895	2,105	917

See Accompanying Independent Auditors' Report

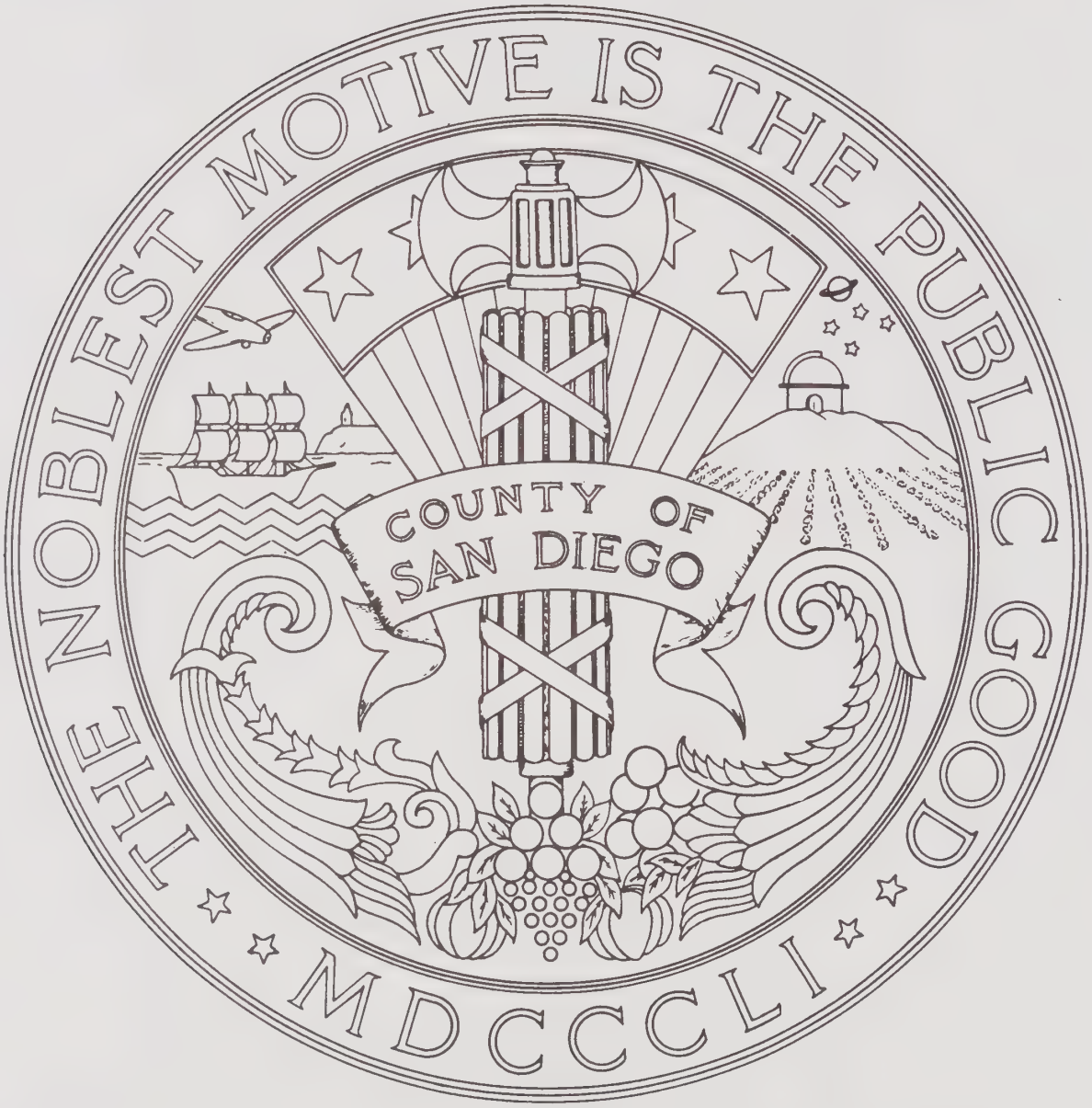
Continued on next page

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 7 (continued)

	OTHER MISCELLANEOUS	TOTALS 1992	TOTALS 1991
ASSETS			
Equity in Pooled Cash and Investments	$341	16,634	19,649
Collections in Transit	52	52	25
Imprest Cash		200	200
Accounts Receivable		2	4
Due from Other Funds	31	1,057	1,403
Due from Other Funds - Loans		1,522	1,456
Inventory of Equipment, Material and Supplies	127	2,159	2,167
Equipment, Net of Allowance for Depreciation of $8,568 in 1992 ($7,625 in 1991)	39	12,881	10,769
Total Assets	$590	34,507	35,673
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$103	896	1,278
Due to Other Funds	121	814	1762
Obligations Under Reverse Repurchase Agreements	18	873	1,440
Total Liabilities	242	2,583	4,480
Fund Equity			
Contributed Capital (Statement 7C)	49	14,101	14,022
Retained Earnings:			
Unreserved	299	17,823	17,171
Total Fund Equity	348	31,924	31,193
Total Liabilities and Fund Equity	$590	34,507 (Statement 1A)	35,673

See Accompanying Independent Auditors' Report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INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 7A

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	OTHER MISCELLANEOUS	TOTAL 1992	TOTAL 1991
Operating Revenues:					
Charges for Services	$ 8,554	17,999	1,918	28,471	30,284
Operating Expenses:					
Cost of Materials	547	17,920	998	19,465	22,094
Repairs and Maintenance	3,797		4	3,801	3,520
Fuel	731			731	935
Depreciation	1,732		18	1,750	1,614
Other	2,399		660	3,059	1,831
Total Operating Expenses	9,206	17,920	1,680	28,806	29,994
Operating Income (Loss)	(652)	79	238	(335)	290
Nonoperating Revenues:					
Interest	1,346			1,346	1,560
Nonoperating Expenses:					
Loss on Disposal of Equipment	170			170	330
Other			189	189	287
Total Nonoperating Expenses	170		189	359	617
Nonoperating Income (Loss)	1,176		(189)	987	943
Income (Loss) Before Operating Transfers	524	79	49	652	1,233
Operating Transfers (Out)					(1,393)
Net Income (Loss)	524	79	49	652	(160)
Retained Earnings - Beginning Balance	16,751	170	250	17,171	17,331
Retained Earnings - Ending Balance (Statement 7)	$17,275	249	299	17,823	17,171

See Accompanying Independent Auditors' Report

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 7B

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
Cash Flows from Operating Activities:			
Operating Income (Loss)	$ (652)	79	
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	1,732		
Decrease (Increase) in Accounts Receivable		2	
Decrease (Increase) in Due from Other Funds	6	279	30
Decrease (Increase) in Inventory	(69)	57	
Increase (Decrease) in Accounts Payable	22	(420)	
Increase (Decrease) in Due to Other Funds	(880)	(1)	
Net Cash Provided (Used) by Operating Activities	159	(4)	30
Cash Flows from Non-Capital Financing Activities:			
Payments to Other Funds			
Payment Received (Advances Made) on Long-Term Loans	47		(114)
Net Cash Provided (Used) by Non-Capital Financing Activities	47		(114)
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(4,094)		
Proceeds from Sales of Equipment	142		
Capital Contributions			
Net Cash Provided (Used) by for Capital and Related Financing Activities	(3,952)		
Cash Flows from Investing Activities:			
Interest	1,346		
Net Increase (Decrease) in Cash and Cash Equivalents	(2,400)	(4)	(84)
Cash and Cash Equivalents-Beginning of Year	17,206	622	298
Cash and Cash Equivalents-End of Year	$14,806	618	214
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:			
Total Cash and Investments per Balance Sheet	$15,626	641	226
Less: Investments not meeting the definition of cash equivalents	820	23	12
Cash and Cash Equivalents - End of Year	$14,806	618	214

Noncash investing, capital and financing activities:
Fixed asset contributions from other funds amounted to $80 thousand.
Allocated reverse repurchases are not included as a cash flow item per GASB Statement No. 9.

See Accompanying Independent Auditors' Report

Continued on next page

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 7B (continued)

	OTHER MISCELLANEOUS	TOTALS 1992	TOTALS 1991
Cash Flows from Operating Activities:			
Operating Income (Loss)	$238	(335)	290
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	18	1,750	1,614
Decrease (Increase) in Accounts Receivable		2	12
Decrease (Increase) in Due from Other Funds	32	347	56
Decrease (Increase) in Inventory	20	8	32
Increase (Decrease) in Accounts Payable	16	(382)	(123)
Increase (Decrease) in Due to Other Funds	(67)	(948)	(53)
Net Cash Provided (Used) by Operating Activities	257	442	1,828
Cash Flows from Non-Capital Financing Activities:			
Payments to Other Funds	(189)	(189)	(287)
Payment Received (Advances Made) on Long-Term Loans	—	(67)	296
Net Cash Provided (Used) by Non-Capital Financing Activities	(189)	(256)	9
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(1)	(4,095)	(3,629)
Proceeds from Sales of Equipment		142	290
Capital Contributions	—	—	(50)
Net Cash Provided (Used) by Capital and Related Financing Activities	(1)	(3,953)	(3,389)
Cash Flows from Investing Activities:			
Interest	—	1,346	1,655
Net Increase (Decrease) in Cash and Cash Equivalents	67	(2,421)	103
Cash and Cash Equivalents-Beginning of Year	308	18,434	18,331
Cash and Cash Equivalents-End of Year	$375	16,013	18,434
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:			
Total Cash and Investments per the Balance Sheet	$393	16,886	19,874
Less: Investments not meeting the definition of cash equivalents	18	873	1,440
Cash and Cash Equivalents - End of Year	$375	16,013	18,434

See Accompanying Independent Auditors' Report

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1992
(In Thousands)

STATEMENT 7C

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	OTHER MISCELLANEOUS	TOTAL
Beginning Balance	$11,896	1,171	906	49	14,022
Add: Increases Authorized	80				80
Deduct: Decreases Authorized			1		1
Ending Balance (Statement 7)	$11,976	1,171	905	49	14,101
Source					
Governments' Contribution:					
General Fund	$ 199	1,171	905	49	2,324
Road Fund	7,047				7,047
Liquid Waste Enterprise Fund	1,248				1,248
Solid Waste Enterprise Fund	3,215				3,215
Airport Enterprise Fund	267				267
Total	$11,976	1,171	905	49	14,101

See Accompanying Independent Auditors' Report

TRUST AND AGENCY FUNDS

PENSION TRUST FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES EMPLOYER AND EMPLOYEE CONTRIBUTIONS, AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS, AND REFUNDS. THIS FUND INCLUDES ALL ASSETS OF THE RETIREMENT SYSTEM.

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

INTEREST APPORTIONMENT FUND

THIS FUND IS USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF INTEREST EARNED ON INVESTED POOLED CASH. THE FUND IS UNDER THE CONTROL OF THE COUNTY TREASURER.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUND FOR VARIOUS TYPES OF DEPOSIT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE RESPONSIBLE OFFICER.

SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G., SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FOR WHICH THE COUNTY TREASURER/TAX COLLECTOR ACTS IN A TRUST CAPACITY, DISBURSING ACCUMULATED MONIES TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST, SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONSTRUCTION UNDER THE 1911 AND 1913 ACTS, AND TAX DEFERRED COMPENSATION AMOUNTS FOR EMPLOYEES WHO CHOOSE TO PARTICIPATE IN THE COUNTY'S DEFERRED COMPENSATION PLAN.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES HAVE THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS.

THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, SPECIAL OPERATIONS FUNDS, AND SCHOOL DISTRICT FUNDS.

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TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 8

		AGENCY		
	PENSION TRUST FUND	PROPERTY TAX COLLECTION FUNDS	INTEREST APPORTIONMENT FUND	COUNTY DEPARTMENTAL FUNDS
ASSETS				
Equity in Pooled Cash and Investments	$ 190,255	55,849	21,842	460,568
Cash with Fiscal Agent				448
Collections in Transit		8,891		1,627
Imprest Cash				29
Investments (Schedule 4)	1,088,110			
Taxes Receivable		120,260		
Accounts Receivable	64,049		37,411	
Due from Other Funds	3,599	7,558		14,806
Fixed Assets	38			
Total Assets	$1,346,051	192,558	59,253	477,478
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts Payable	$ 124,104			
Due to Other Funds	254	13,647	28,859	30,106
Obligations Under Reverse Repurchase Agreements	9,988	2,932	1,147	24,178
Due to Other Funds - Loans				
Amount Due Employees for Deferred Compensation				
Other Deferred Revenue	12			
Tax Collections Due to Other Governmental Entities		175,979		
Agency Funds Held for Other Governmental Entities			29,247	423,194
Total Liabilities	134,358	192,558	59,253	477,478
Fund Balance:				
Reserved for Retirements	1,211,693			
Total Liabilities and Fund Balance	$1,346,051	192,558	59,253	477,478

See Accompanying Independent Auditors' Report

Continued on next page

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1992
With Comparative Figures for June 30, 1991
(In Thousands)

STATEMENT 8 (continued)

	AGENCY		TOTALS	
	SPECIAL PURPOSE FUNDS	FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	1992	1991
ASSETS				
Equity in Pooled Cash and Investments	$540,778	1,439,269	2,708,561	2,139,406
Cash with Fiscal Agent	65,541		65,989	53,831
Collections in Transit	1,327	803	12,648	13,812
Imprest Cash	41		70	50
Investments (Schedule 4)	378	110	1,088,598	921,205
Taxes Receivable			120,260	95,321
Accounts Receivable			101,460	117,159
Due from Other Funds	13,251	11,765	50,979	26,591
Fixed Assets			38	
Total Assets	$621,316	1,451,947	4,148,603	3,367,375
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$		124,104	6,764
Due to Other Funds	223,446	16,181	312,493	258,649
Obligations Under Reverse Repurchase Agreements	28,391	75,556	142,192	156,857
Due to Other Funds - Loans		325	325	78
Amount Due Employees for Deferred Compensation	79,141		79,141	66,381
Other Deferred Revenue			12	
Tax Collections Due to Other Governmental Entities			175,979	142,389
Agency Funds Held for Other Governmental Entities	290,338	1,359,885	2,102,664	1,664,231
Total Liabilities	621,316	1,451,947	2,936,910	2,295,349
Fund Balance:				
Reserved for Retirements			1,211,693	1,072,026
Total Liabilities and Fund Balance	$621,316	1,451,947	4,148,603 (Statement 1A)	3,367,375

See Accompanying Independent Auditors' Report

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1992
(In Thousands)

STATEMENT 8A

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$ 46,744	1,648,487	1,639,382	55,849
Collections in Transit	10,025	8,891	10,025	8,891
Taxes Receivable	95,321	1,744,606	1,719,667	120,260
Due from Other Funds	5,045	11,908	9,395	7,558
Total Assets	$157,135	3,413,892	3,378,469	192,558
LIABILITIES				
Due to Other Funds	$ 11,319	18,012	15,684	13,647
Obligations Under Reverse Repurchase Agreements	3,427	2,932	3,427	2,932
Tax Collections Due to Other Governmental Entities	142,389	3,374,193	3,340,603	175,979
Total Liabilities	$157,135	3,395,137	3,359,714	192,558
INTEREST APPORTIONMENT FUND				
ASSETS				
Equity in Pooled Cash and Investments	$ 7,142	213,378	198,678	21,842
Collections in Transit	1,487		1,487	-0-
Accounts Receivable	35,089	37,411	35,089	37,411
Total Assets	$ 43,718	250,789	235,254	59,253
LIABILITIES				
Due to Other Funds	$ 23,439	28,859	23,439	28,859
Obligations Under Reverse Repurchase Agreements	524	1,147	524	1,147
Agency Funds Held for Other Governmental Entities	19,755	189,907	180,415	29,247
Total Liabilities	$ 43,718	219,913	204,378	59,253
COUNTY DEPARTMENTAL FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$387,762	1,702,534	1,629,728	460,568
Cash with Fiscal Agent	407	15,216	15,175	448
Collections in Transit	1,353	1,593	1,319	1,627
Imprest Cash	9	20		29
Due from Other Funds	11,449	30,917	27,560	14,806
Total Assets	$400,980	1,750,280	1,673,782	477,478
LIABILITIES				
Due to Other Funds	$ 13,382	86,136	69,412	30,106
Obligations Under Reverse Repurchase Agreements	28,430	24,178	28,430	24,178
Agency Funds Held for Other Governmental Entities	359,168	1,490,886	1,426,860	423,194
Total Liabilities	$400,980	1,601,200	1,524,702	477,478

See Accompanying Independent Auditors' Report

Continued on next page

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1992
(In Thousands)

STATEMENT 8A (continued)

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
SPECIAL PURPOSE FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$ 530,270	2,873,849	2,863,341	540,778
Cash with Fiscal Agent	53,424	12,549	432	65,541
Collections in Transit	906	1,452	1,031	1,327
Imprest Cash	41			41
Investments	542		164	378
Due from Other Funds	5,095	82,252	74,096	13,251
Total Assets	$ 590,278	2,970,102	2,939,064	621,316
LIABILITIES				
Due to Other Funds	$ 203,905	223,654	204,113	223,446
Obligations Under Reverse Repurchase Agreements	38,878	28,391	38,878	28,391
Amount Due Employees for Deferred Compensation	66,381	24,187	11,427	79,141
Agency Funds Held for Other Governmental Entities	281,114	1,930,649	1,921,425	290,338
Total Liabilities	$ 590,278	2,206,881	2,175,843	621,316
FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS				
ASSETS				
Equity in Pooled Cash and Investments	$1,087,388	4,031,033	3,679,152	1,439,269
Collections in Transit	41	800	38	803
Investments	110			110
Due from Other Funds	2,787	24,513	15,535	11,765
Total Assets	$1,090,326	4,056,346	3,694,725	1,451,947
LIABILITIES				
Due to Other Funds	$ 6,329	30,949	21,097	16,181
Obligations Under Reverse Repurchase Agreements	79,725	75,556	79,725	75,556
Due to Other Funds - Loans	78	251	4	325
Agency Funds Held for Other Governmental Entities	1,004,194	3,774,524	3,418,833	1,359,885
Total Liabilities	$1,090,326	3,881,280	3,519,659	1,451,947

See Accompanying Independent Auditors' Report

Continued on next page

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1992
(In Thousands)

STATEMENT 8A (continued)

TOTAL AGENCY FUNDS	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
ASSETS				
Equity in Pooled Cash and Investments	$2,059,306	10,469,281	10,010,281	2,518,306
Cash with Fiscal Agent	53,831	27,765	15,607	65,989
Collections in Transit	13,812	12,736	13,900	12,648
Imprest Cash	50	20		70
Investments	652		164	488
Taxes Receivable	95,321	1,744,606	1,719,667	120,260
Accounts Receivable	35,089	37,411	35,089	37,411
Due from Other Funds	24,376	149,590	126,586	47,380
Total Assets	$2,282,437	12,441,409	11,921,294	2,802,552
LIABILITIES				
Due to Other Funds	$ 258,374	387,610	333,745	312,239
Obligations Under Reverse Repurchase Agreements	150,984	132,204	150,984	132,204
Due to Other Funds - Loans	78	251	4	325
Amount Due Employees for Deferred Compensation	66,381	24,187	11,427	79,141
Tax Collections Due to Other Governmental Entities	142,389	3,374,193	3,340,603	175,979
Agency Funds Held for Other Governmental Entities	1,664,231	7,385,966	6,947,533	2,102,664
Total Liabilities	$2,282,437	11,304,411	10,784,296	2,802,552

See Accompanying Independent Auditors' Report

ACCOUNT GROUP

GENERAL FIXED ASSETS

TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND TYPE OPERATIONS

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
June 30, 1992
(In Thousands)

SCHEDULE 1

FUNCTION AND ACTIVITY	LAND	STRUCTURES AND IMPROVEMENTS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTAL
General:					
Legislative and Administrative	$		1,123		1,123
Finance			5,001		5,001
Counsel			454		454
Personnel			832		832
Elections			1,542		1,542
Communication			1,074		1,074
Property Management	144,754	345,250	47,218	163,424	700,646
Other General	1,166	2,719	53,940	7,041	64,866
Total General	145,920	347,969	111,184	170,465	775,538
Public Protection:					
Judicial			13,148		13,148
Police Protection			15,694		15,694
Detention and Correction			2,172		2,172
Fire Protection	350		410	32	792
Protective Inspection			687		687
Other Protection			10,398		10,398
Total Public Protection	350		42,509	32	42,891
Public Ways and Facilities:					
Public Ways	1,015	1,828	2,541		5,384
Health and Sanitation:					
Health Services			15,386		15,386
Public Assistance:					
Administration			6,861		6,861
Education:					
Library Services	372	2,236	635		3,243
Agricultural Education			32		32
Total Education	372	2,236	667		3,275
Recreational and Cultural Services:					
Recreational Facilities	175	71	868		1,114
Total	$147,832	352,104	180,016	170,497	850,449

(Statement 1A)

See Accompanying Independent Auditors' Report

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1992
(In Thousands)

SCHEDULE 2

FUNCTION AND ACTIVITY	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
General:				
Legislative and Administrative	$ 1,069	80	26	1,123
Finance	4,499	2,898	2,396	5,001
Counsel	434	26	6	454
Personnel	774	77	19	832
Elections	1,555	259	272	1,542
Communication	988	87	1	1,074
Property Management	653,906	87,545	40,805	700,646
Other General	54,590	13,072	2,796	64,866
Total General	717,815	104,044	46,321	775,538
Public Protection:				
Judicial	11,884	1,598	334	13,148
Police Protection	11,223	5,067	596	15,694
Detention and Correction	2,141	102	71	2,172
Fire Protection	719	73		792
Protective Inspection	621	67	1	687
Other Protection	7,754	3,282	638	10,398
Total Public Protection	34,342	10,189	1,640	42,891
Public Ways and Facilities:				
Public Ways	5,341	136	93	5,384
Health and Sanitation:				
Health Services	14,752	3,752	3,118	15,386
Public Assistance:				
Administration	6,283	747	169	6,861
Education:				
Library Services	3,046	233	36	3,243
Agricultural Education	34		2	32
Total Education	3,080	233	38	3,275
Recreational and Cultural Services:				
Recreational Facilities	1,133	26	45	1,114
Total	$782,746	119,127	51,424	850,449

(Statement 1A)

See Accompanying Independent Auditors' Report

MISCELLANEOUS SCHEDULES

TO PROVIDE ADDITIONAL INFORMATION AND DETAIL ON PUBLIC ASSISTANCE FUNDS, AGENCY FUND INVESTMENTS, AND TAXES RECEIVABLE.

SCHEDULE OF
SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
Year Ended June 30, 1992
(In Thousands)
(Pursuant to Sec. 10808 - Welfare & Institution Code)

SCHEDULE 3

Activity	Source				Total Expenditures and Encumbrances
			County		
	State Aid	Federal Aid	Property Tax	Other Revenue (1)	
Public Welfare	$429,700	407,410	26,353	1,859	865,322
Hospital Care	4,575	2,477	6,926	71,688	85,666
Total	$434,275	409,887	33,279	73,547	950,988
Percentage of Cost	45.7	43.1	3.5	7.7	100.0

(1) Includes charges for current service and aid repayment.

See Accompanying Independent Auditors' Report

PENSION TRUST AND AGENCY FUNDS
SCHEDULE OF INVESTMENTS
June 30, 1992
(In Thousands)

SCHEDULE 4

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Pension Trust Fund:					
Corporate Bonds	3.50-11.50	1992-2015	$137,627	$ 137,627	156,481
U.S. Government Bonds	6.375-10.00	1992-2020	177,957	177,246	185,888
Real Estate			112,818	112,818	96,742
Stocks				660,419	751,592
Total				1,088,110	1,190,703
Special Purpose Funds:					
Utility Bonds	4.25-8.75	1996-2012	169	168	161
Corporate Bonds	4.25-9.60	1993-2005	200	200	206
Foreign Government Bonds	8.00-9.88	1994-2000	10	10	15
Total				378	382
Funds Held for School Districts:					
U.S. Government	8.00-8.75	1996-2008	110	110	120
Total Investments				$1,088,598 (Statement 8)	1,191,205

See Accompanying Independent Auditors' Report

SCHEDULE OF TAXES AND BENEFIT CHARGES RECEIVABLE
June 30, 1992
(In Thousands)

SCHEDULE 5

	TOTAL	FUNDS		
		GENERAL	SPECIAL REVENUE	ENTERPRISE
TAXES				
Secured:				
1991/92 Fiscal Year Levy	$23,694	23,248	389	57
Prior Fiscal Years' Levies	16,228	16,198		30
Unsecured:				
1991/92 Fiscal Year Levy	638	365	273	
Prior Fiscal Years' Levies	9,542	9,478	45	19
Total Taxes Receivable	50,102	49,289	707	106
Benefit Charges	552			552
Total Taxes and Benefit Charges Receivable	50,654	49,289	707	658
Less Deferred Revenues Applicable to Taxes and Benefit Charges Receivable	45,996	45,346	650	
Taxes and Benefit Charges Receivable, Net	$ 4,658	3,943	57	658
		(Statement 2)	(Statement 3)	(Statement 6)

See Accompanying Independent Auditors' Report

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

S T A T I S T I C A L S E C T I O N

(NOT COVERED BY INDEPENDENT AUDITORS' REPORT)

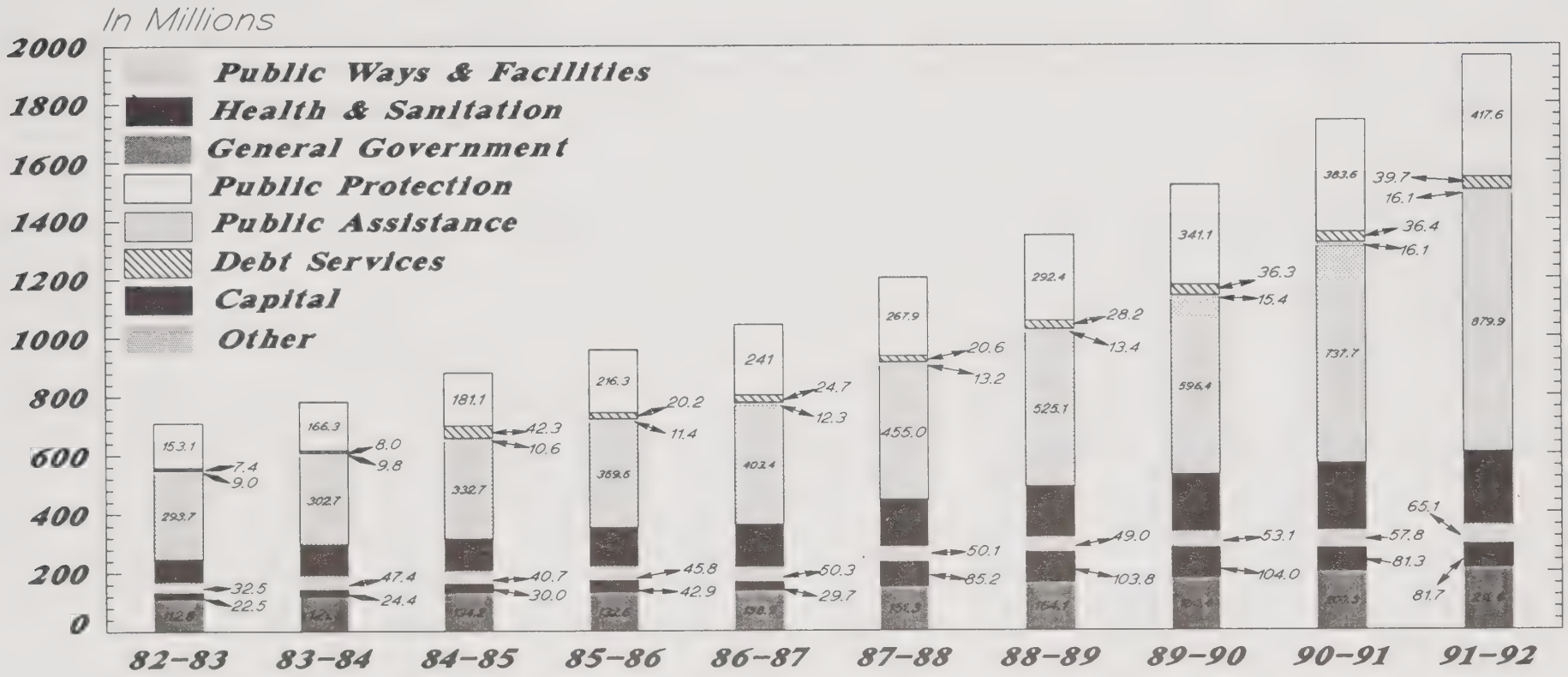
COMPARISON OF EXPENDITURES
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS

TABLE 1

(IN THOUSANDS)

Fiscal Years 1982–83 through 1991–92

	1982–83		1983–84		1984–85		1985–86		1986–87		1987–88		1988–89		1989–90		1990–91		1991–92	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
GENERAL GOVERNMENT	$112,848	15.8%	$121,051	15.5%	$134,222	15.2%	$132,581	13.8%	$138,900	13.3%	$151,323	12.6%	$164,144	12.2%	$180,365	11.9%	$200,288	11.5%	$212,619	10.9%
PUBLIC PROTECTION	153,076	21.5%	166,296	21.2%	181,124	20.5%	216,260	22.5%	240,976	23.0%	267,927	22.2%	292,447	21.7%	341,142	22.4%	383,632	22.0%	417,598	21.3%
PUBLIC WAYS & FACILITIES	32,485	4.6%	47,416	6.1%	40,741	4.6%	45,830	4.8%	50,250	4.8%	50,067	4.2%	49,030	3.6%	53,109	3.5%	57,775	3.3%	65,113	3.3%
HEALTH & SANITATION	81,231	11.4%	103,940	13.3%	110,640	12.6%	132,785	13.8%	145,447	13.9%	161,086	13.4%	172,946	12.8%	193,742	12.7%	228,617	13.1%	246,856	12.6%
PUBLIC ASSISTANCE	293,739	41.2%	302,709	38.6%	332,723	37.7%	359,496	37.4%	403,398	38.6%	455,009	37.8%	525,074	38.9%	596,399	39.2%	737,722	42.4%	879,859	44.9%
EDUCATION	5,028	0.7%	5,801	0.7%	6,185	0.7%	6,888	0.7%	7,504	0.7%	7,932	0.6%	8,159	0.6%	9,156	0.6%	9,651	0.5%	9,548	0.5%
RECREATION & CULTURAL	4,054	0.6%	3,959	0.5%	4,424	0.5%	4,473	0.5%	4,746	0.5%	4,902	0.4%	5,275	0.4%	6,201	0.4%	6,481	0.4%	6,509	0.3%
CAPITAL OUTLAY	22,480	3.2%	24,369	3.1%	30,018	3.4%	42,874	4.4%	29,698	2.8%	85,186	7.1%	103,779	7.7%	104,046	6.9%	81,315	4.7%	81,739	4.2%
DEBT SERVICE	7,439	1.0%	7,992	1.0%	42,271	4.8%	20,198	2.1%	24,725	2.4%	20,666	1.7%	28,243	2.1%	36,304	2.4%	36,383	2.1%	39,725	2.0%
INTERGOVERNMENTAL	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	404	0.0%	12	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL	$712,380	100%	$783,533	100%	$882,348	100%	$961,385	100%	$1,045,644	100%	$1,204,502	100%	$1,349,109	100%	$1,520,464	100%	$1,741,864	100%	$1,959,566	100%



FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF REVENUES BY SOURCE

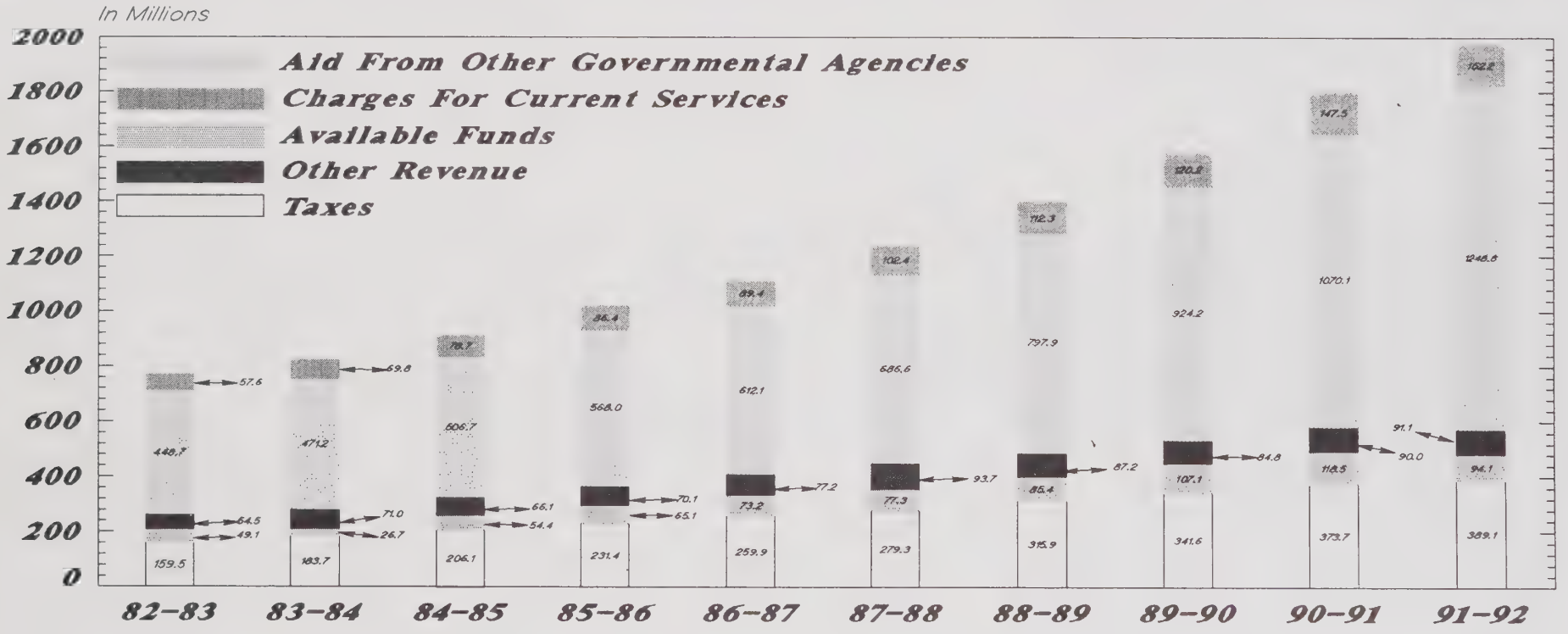
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS

TABLE 2

(In Thousands)

Fiscal Years 1982–83 through 1991–92

	82–83		83–84		84–85		85–86		86–87		87–88		88–89		89–90		90–91		91–92	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Taxes	$159,532	20.8%	183,710	22.3%	206,050	22.6%	231,408	22.7%	259,908	23.4%	279,315	22.6%	315,901	22.6%	341,644	21.7%	373,732	20.8%	389,136	19.7%
Licenses, Permits and Franchises	7,881	1.0%	13,523	1.6%	13,672	1.5%	15,506	1.5%	16,249	1.5%	20,281	1.6%	24,692	1.8%	23,762	1.5%	26,097	1.4%	26,897	1.4%
Fines, Forfeitures and Penalties	7,132	0.9%	9,389	1.2%	10,591	1.2%	10,407	1.0%	12,679	1.1%	11,266	0.9%	15,070	1.1%	16,668	1.1%	21,917	1.2%	22,352	1.1%
Use of Money and Property	24,547	3.2%	29,552	3.6%	32,221	3.5%	35,032	3.4%	34,134	3.1%	38,286	3.1%	29,326	2.1%	32,321	2.0%	28,639	1.6%	28,786	1.5%
Aid From Other Gov't Agencies	448,666	58.3%	471,240	57.3%	506,748	55.5%	567,986	55.6%	612,095	55.0%	686,624	55.4%	797,936	57.0%	924,233	58.6%	1,070,128	59.5%	1,248,795	63.2%
Charges for Current Services	57,645	7.5%	69,813	8.5%	78,727	8.6%	86,415	8.5%	89,444	8.0%	102,414	8.3%	112,288	8.0%	120,219	7.6%	147,465	8.2%	152,223	7.7%
Other Revenue	14,922	1.9%	18,505	2.3%	9,647	1.1%	9,136	0.9%	14,105	1.3%	23,895	1.9%	18,101	1.3%	12,000	0.7%	13,343	0.7%	13,035	0.6%
Prior Yr Fund Bal	49,050	6.4%	26,719	3.2%	54,443	6.0%	65,131	6.4%	73,234	6.6%	77,309	6.2%	85,401	6.1%	107,113	6.8%	118,518	6.6%	94,130	4.8%
Total	$769,375	100%	822,451	100%	912,099	100%	1,021,021	100%	1,111,848	100%	1,239,390	100%	1,398,715	100%	1,577,960	100%	1,799,839	100%	1,975,354	100%



FINANCIAL REPORT OF SAN DIEGO

COMPARISON OF COUNTY ASSESSED VALUE TAXES LEVIED AND TAX COLLECTIONS COUNTY GENERAL, AND LIBRARY FUNDS

(In Thousands)

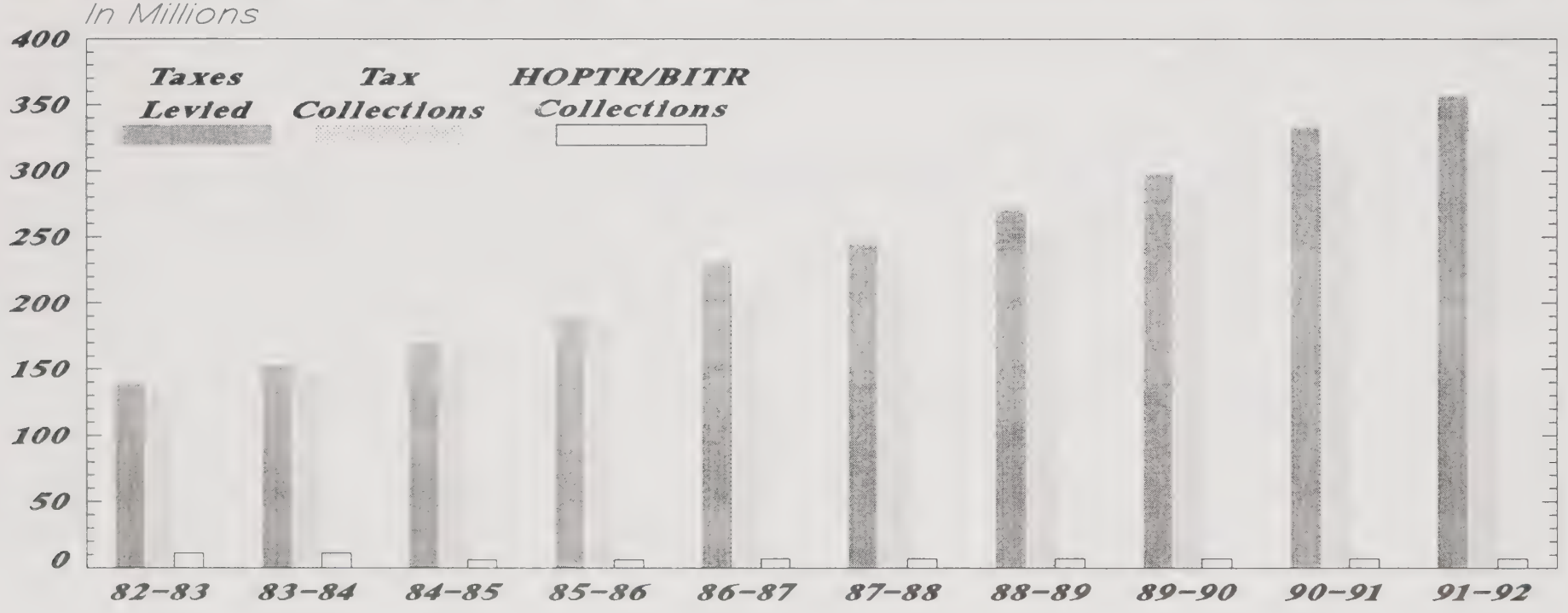
TABLE 3

Fiscal Years 1982–83 through 1991–92

Assessed Valuations and Tax Rates	82–83	83–84	84–85	85–86	86–87	87–88	88–89	89–90	90–91	91–92
Secured*	$13,228,526	14,396,431	15,925,744	17,804,214	20,150,483	22,380,181	24,709,547	27,442,527	30,952,191	33,288,065
Tax Rate** (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Unsecured*	506,667	563,455	661,203	730,359	756,607	933,791	1,067,560	1,238,696	1,434,411	1,474,711
Tax Rate** (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Tax Levy (Including Library)	138,516	151,902	168,691	187,928	229,910	244,069	269,629	297,260	333,385	356,921
Tax Collections (Including Library)	132,289	146,947	165,761	185,004	210,081	229,427	255,591	283,527	313,487	330,843
Prior Taxes Charged to Redemption Officer	6,227	4,955	29,360	2,924	12,829	14,642	14,038	13,733	19,898	26,078
Percent of Collections	95.5	96.7	98.3	98.4	94.2	94.0	94.8	95.4	94.0	92.7
HOPTR &BITR Valuations Reimbursed by State of California										
Secured	541,584	541,584	548,437	566,589	589,978	613,188	638,698	657,476	671,549	684,744
Unsecured	747	747	719	635	600	592	568	562	547	547
HOPTR & BITR Collections	$11,346	11,049	6,448	6,110	6,536	6,791	6,924	6,989	7,085	7,130

* Assessed valuations are based on 25% of the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including valuations attributable to Home Owners' Property Tax Relief (HOPTR) and Business Inventory Tax Relief (BITR).

** The 1% of full value or $4.00 maximum (Proposition 13) tax rate begining in 1978–79 will be distributed in a percentage fashion to each of the eligible taxing agencies in the County according to law.



FINANCIAL REPORT OF SAN DIEGO COUNTY

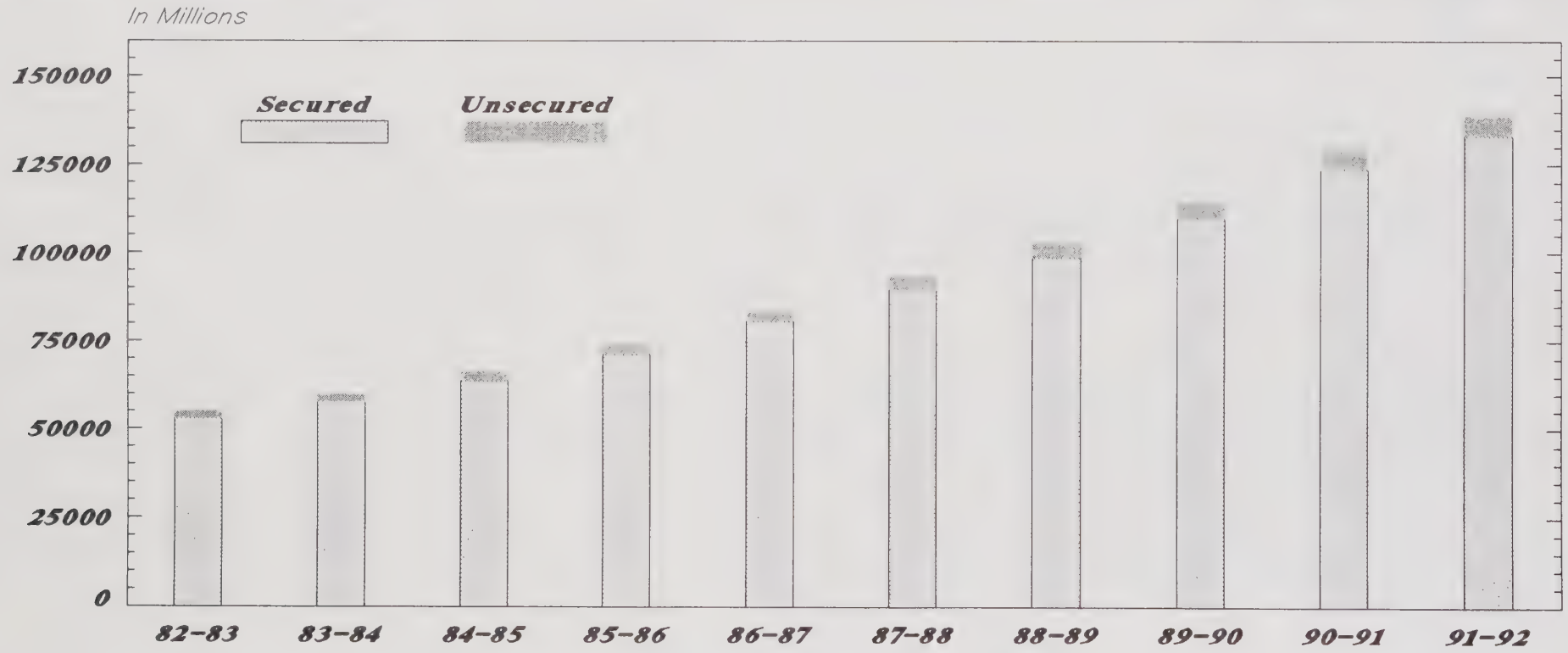
COMPARISON OF ASSESSED VALUATIONS
SECURED AND UNSECURED

TABLE 4

(In Thousands)

Fiscal Years 1982–83 through 1991–92

	82–83	83–84	84–85	85–86	86–87	87–88	88–89	89–90	90–91	91–92
Secured Property:										
Land	$20,913,178	22,511,892	25,121,216	27,994,166	31,187,675	34,724,872	38,431,022	43,594,825	49,581,799	54,203,308
Improvements	31,687,621	34,794,708	38,325,824	43,022,676	48,971,008	54,621,215	60,340,768	66,367,616	74,306,097	79,254,686
Personal Property	1,198,542	1,371,654	1,451,119	1,661,566	1,917,946	1,866,200	1,823,920	1,917,235	2,254,806	2,187,620
Gross Secured Valuations	53,799,341	58,678,254	64,898,159	72,678,408	82,076,629	91,212,287	100,595,710	111,879,676	126,142,702	135,645,614
Exemptions:	885,237	1,092,529	1,195,181	1,461,553	1,474,697	1,691,565	1,757,521	2,109,566	2,333,938	2,493,353
Net Secured Valuations	52,914,104	57,585,725	63,702,978	71,216,855	80,601,932	89,520,722	98,838,189	109,770,110	123,808,764	133,152,261
Unsecured Property:										
Land	53	53	71	55	52	53	226	550	131	155
Improvements	587,390	626,958	705,506	732,167	754,843	871,636	990,448	1,155,718	1,290,603	1,365,027
Personal Property	1,478,480	1,640,373	1,975,934	2,204,191	2,312,004	2,905,604	3,340,391	3,865,587	4,541,505	4,645,507
Gross Unsecured Valuations	2,065,923	2,267,384	2,681,511	2,936,413	3,066,899	3,777,293	4,331,065	5,021,855	5,832,239	6,010,689
Exemptions:	39,252	13,565	36,701	14,978	40,473	42,128	61,167	67,073	94,594	111,847
Net Unsecured Valuations	2,026,671	2,253,819	2,644,810	2,921,435	3,026,426	3,735,165	4,269,898	4,954,782	5,737,645	5,898,842
Net Valuations	$54,940,775	59,839,544	66,347,788	74,138,290	83,628,358	93,255,887	103,108,087	114,724,892	129,546,409	139,051,103



COMPARISON OF SECURED PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(PER $100 OF ASSESSED VALUE)
Fiscal Years 1982-83 through 1991-92

TABLE 5

FISCAL YEAR	GOVERNMENTAL ENTITY				
	COUNTY-WIDE*	SCHOOLS	CITIES	SPECIAL DISTRICTS	TOTAL
1983	1.000	.070	.009	.036	1.115
1984	1.000	.061	.007	.035	1.103
1985	1.000	.051	.008	.030	1.089
1986	1.000	.038	.007	.027	1.072
1987	1.000	.030	.006	.025	1.061
1988	1.000	.025	.008	.020	1.053
1989	1.000	.021	.008	.020	1.049
1990	1.000	.019	.006	.017	1.042
1991	1.000	.019	.006	.020	1.045
1992	1.000	.026	.007	.017	1.050

*The $1.00 per $100 of Assessed Value (Proposition 13) tax rate beginning in FY 79 is distributed according to State law on a percentage basis to each of the eligible taxing agencies in the County.

COMPARISON OF RATIO OF ANNUAL DEBT SERVICE FOR
GENERAL BONDED DEBT TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
Fiscal Years 1982-83 through 1991-92
(In Thousands)

TABLE 6

	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	TOTAL GENERAL GOVERNMENTAL EXPENDITURES(1)	RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
1982-1983 (2)	$ 515	$ 6,901	$ 7,416	$ 750,402	.99
1983-1984	1,155	6,833	7,988	797,560	1.00
1984-1985	1,255	7,088	8,343	902,347	.92
1985-1986	1,737	8,746	10,483	986,704	1.06
1986-1987	7,712	7,259	14,971	1,084,500	1.38
1987-1988	6,250	7,840	14,090	1,213,981	1.16
1988-1989	6,421	11,895	18,316	1,341,193	1.37
1989-1990	9,405	13,710	23,115	1,534,013	1.51
1990-1991	9,611	15,057	24,668	1,780,536	1.39
1991-1992	11,536	15,969	27,505	1,958,746	1.40

(1) Includes General, Special Revenue, Debt Service and Capital Projects funds. Encumbrances are also included.

(2) In 1982-83 and subsequent fiscal years the debt service expenditures for Lease Revenue Bonds and Certificates of Participation of various Joint Powers Authorities and the San Diego County Capital Asset Leasing Corporation were incorporated into the County's Comprehensive Annual Financial Report in accordance with criteria adopted by the Governmental Accounting Standards Board. The general revenues of the County, including taxes, are the source of payment for the debt service expenditures made by these agencies. The County, as a legal entity, has no tax supported general obligation bonds.

COMPARISON OF COMPUTATION OF LEGAL DEBT MARGIN
Fiscal Years 1982-83 through 1991-92
(In Thousands)

TABLE 7

	POPULATION PER OFFICIAL U.S. CENSUS (1)	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT (2)	LEGAL DEBT MARGIN (3)
1982-1983	1,992	$ 54,940,775	$ 686,760	$ 686,760
1983-1984	2,047	59,839,544	747,994	747,994
1984-1985	2,097	66,347,788	829,347	829,347
1985-1986	2,169	74,138,290	926,729	926,729
1986-1987	2,248	83,628,358	1,045,354	1,045,354
1987-1988	2,328	93,255,887	1,165,699	1,165,699
1988-1989	2,418	103,108,087	1,288,851	1,288,851
1989-1990	2,480	114,724,892	1,434,061	1,434,061
1990-1991	2,547	129,546,409	1,619,330	1,619,330
1991-1992	2,602	139,051,103	1,738,139	1,738,139

(1) Estimated

(2) The Legal Debt Limit is 1.25% of assessed valuation

(3) Legal Debt Margin is computed by subtracting the County legal general obligation bonded debt from the Legal Debt Limit. Beginning in 1980-81 and subsequent fiscal years the County, as a legally defined entity, had no tax supported general obligation bonded debt outstanding.

COMPARISON OF CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES
Fiscal Years 1982-83 through 1991-92
Calendar Years 1982 through 1991
(In Thousands)

TABLE 8

	CONSTRUCTION (1)						PROPERTY VALUE (3)		
YEAR	RESIDENTIAL CONSTRUCTION PERMITS	NON-RESIDENTIAL CONSTRUCTION PERMITS	MISCELLANEOUS CONSTRUCTION PERMITS	TOTAL VALUATION	FISCAL YEAR	(2) BANK DEPOSITS	COMMERCIAL	RESIDENTIAL	NON-TAXABLE
1982	4,454	991	17,071	$1,130,931	1982-83	$ 8,989,232	$ 8,934,239	$35,960,120	$ 885,237
1983	12,031	945	19,792	2,217,520	1983-84	10,567,006	10,123,280	38,142,885	1,092,529
1984	14,985	1,218	22,122	3,134,486	1984-85	11,157,266	11,797,422	42,065,530	1,195,181
1985	15,540	1,223	22,819	3,711,314	1985-86	11,806,427	13,715,879	47,212,371	1,461,553
1986	18,865	1,326	24,495	4,496,571	1986-87	11,861,597	16,053,789	52,939,430	1,474,697
1987	17,488	2,059	25,561	4,204,990	1987-88	13,096,708	18,244,794	59,257,784	1,691,564
1988	15,853	4,866	22,954	4,293,617	1988-89	13,624,036	20,773,990	65,946,066	1,757,521
1989	11,708	6,028	22,717	3,836,928	1989-90	14,720,755	23,400,967	74,545,420	2,109,566
1990	7,645	5,781	26,297	3,220,664	1990-91	17,786,196	26,442,094	84,296,816	2,333,938
1991	5,716	4,071	22,434	2,186,129	1991-92	(4)	28,500,792	91,616,100	2,493,353

Sources:

(1) Greater San Diego Chamber of Commerce
(2) Federal Reserve Bank - FDIC Banks and Branches Data Book
(3) San Diego County Property Tax Services and Assessor
(4) Not yet available

COMPARISON OF DEMOGRAPHIC STATISTICS
Calendar Years 1982 through 1992

TABLE 9

YEAR	POPULATION (1)	CIVILIAN LABOR FORCE (2)	UNEMPLOYMENT RATE (2)
1982	1,946,786	834,000	9.3%
1983	1,991,811	877,100	8.2%
1984	2,046,979	915,300	6.0%
1985	2,097,289	967,200	5.3%
1986	2,169,421	1,010,900	5.0%
1987	2,247,731	1,059,400	4.5%
1988	2,328,408	1,126,300	4.3%
1989	2,417,649	1,172,100	3.9%
1990	2,480,072	1,164,800	4.4%
1991	2,546,751	1,176,300	7.1%
1992	2,602,244	1,190,800 (3)	8.1% (3)

DATA SOURCES:

(1) State Department of Finance
(2) State Employment Development Department
(3) As of June 30, 1992

COMPARISON OF REVENUE BOND COVERAGE
WATER AND SEWER BONDS
Fiscal Years 1982-83 through 1991-92
(In Thousands)

TABLE 10

FISCAL YEAR	GROSS REVENUE	DIRECT OPERATING EXPENSES(1)	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			
				PRINCIPAL	INTEREST	TOTAL	COVERAGE
1982-83	$10,087	$7,124	$2,963	$287	$430	$ 717	4.13
1983-84	11,414	6,957	4,457	310	417	727	6.13
1984-85	12,466	7,985	4,481	335	402	737	6.08
1985-86	17,130	8,495	8,635	340	386	726	11.89
1986-87	12,317	6,430	5,887	3,015	91	3,106	1.90
1987-88	13,628	5,826	7,802	225	81	306	25.50
1988-89	18,693	6,708	11,985	240	72	312	38.41
1989-90	11,918	7,111	4,807	105	37	142	33.85
1990-91	14,272	7,195	7,077	99	33	132	53.61
1991-92	14,566	9,190	5,376	20	29	49	109.71

(1) Total Operating Expenses exclusive of depreciation

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

TABLE 11

	Percent Applicable	(In Thousands) Debt Applicable July 1, 1992
San Diego County	100. %	$ -0- (1)
San Diego County General Fund Obligations	100.	333,568 (2)
Metropolitan Water District of Southern California	16.021	109,349
San Diego County Water Authority	100.	18,100
Community College District and Certificates of Participation	100.	21,065
San Diego Unified School District Building Corporation	100.	167,720
Other Unified School Districts and Certificates of Participation	100.	41,343
High School Districts and Certificates of Participation	100.	35,125
School Districts and Certificates of Participation	100.	60,985
Otay Municipal Water District & Improvement Districts	100.	10,485
Other Municipal Water Districts	100.	47,579
City of San Diego	100.	27,215
City of San Diego General Fund Obligation	100.	127,655
Other Cities	100.	7,780
Other City General Fund Obligations	100.	252,950
San Diego Unified Port District	100.	4,380
San Diego Open Space Park Facilities Districts	100.	67,935
Hospital Districts and Hospital Authorities	100.	21,770
Water, County Water and Irrigation Districts	100.	18,939
Community Facilities District	100.	223,875
Other Special Districts	100.	22,147
1915 Act Bonds (Estimated)	100.	254,851
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		$1,874,816(3)
Less: Metropolitan Water District and County Water Authority (100% Self-Supporting)		63,272
San Diego Unified Port District (100% Self-Supporting)		4,380
San Diego Open Space Park Fac. Dist. #1 (100% Self-Supporting)		67,935
Other Self-Supporting Bonds		25,381
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		$1,713,848(3)

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

TABLE 11 (continued)

Analysis

(In Thousands)

Population (January 1, 1991)	2,498 (4)
1991-92 Assessed Valuation	$129,206,932 (5)

	Ratio to 1991-92 Assessed Valuation	Per Capita
Assessed Valuation	N/A	$51,722
Direct Debt (2)	.26%	133
Gross Total Debt	1.45%	750
Net Total Debt	1.33%	686

(1) Excludes short-term cash borrowing.
(2) Includes various obligations issued by Joint Powers Authorities, the Chula Vista Redevelopment Agency, and the San Diego County Capital Asset Leasing Non-Profit Corporation (SANCAL). All of such obligations are secured by leases of certain facilities to the County and are not a debt of the County, but are included in this Table for information purposes only. Such lease obligations are reflected in the "Summary of Long-Term Obligations Payable General Fund" table.
(3) Includes Certificates of Participation. Excludes revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.
(4) Source: State of California Department of Finance.
(5) Assessed valuation reported at 100% of market (full cash) value as defined by Article XIIIA of the California State Constitution less $7,103,008 redevelopment tax allocation increment.

Data Source:

California Municipal Statistics, Inc.

PRINCIPAL TAXPAYERS
June 30, 1992
(In Thousands)

TABLE 12

TAXPAYERS	TYPE OF BUSINESS	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
San Diego Gas & Electric Company	Gas & Electric Utility	$3,378,640	2.43
Southern California Edison	Electric Utility	2,370,126	1.70
Pacific Bell	Telephone Company	1,765,711	1.27
General Dynamics (includes Convair Div)	Aircraft Manufacturing	532,096	.38
Equitable Life Assurance Society	Insurance	223,348	.16
Pardee Construction Co.	Building Contractor	209,320	.15
La Costa Hotel & Spa Corp.	Hotel	206,379	.15
Sea World Inc.	Marine Oriented Theme Park	201,789	.15
Fieldstone/La Costa Associates	Real Estate Management	174,392	.13
Pacific Landmark Hotel Ltd	Hotel	171,430	.12
		$9,233,231	6.64

MISCELLANEOUS STATISTICAL DATA
June 30, 1992

TABLE 13

GEOGRAPHICAL LOCATION: The Southwestern most county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East and the Pacific Ocean on the West. Extends North to South approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea Level to 6,500 feet

AREA OF COUNTY: Approximately 4,200 square miles

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors

DATE COUNTY CHARTER ADOPTED: July 1, 1933

FISCAL YEAR BEGINS: July 1

TOTAL COUNTY EMPLOYEES AT JUNE 30:

Year	Number of Employees	Percent of Increase over Previous Year	Number of Employees Per Thousands Population
1983	11,288	(2.8)	5.67
1984	11,609	2.8	5.67
1985	11,946	2.9	5.70
1986	12,835	7.4	5.92
1987	13,328	3.8	5.93
1988	14,281	7.2	6.13
1989	15,057	5.4	6.23
1990	16,607	10.3	6.70
1991	17,150	3.3	6.73
1992	17,022	(.7)	6.54

MILES OF COUNTY-MAINTAINED STREETS (Unincorporated Areas Only):

Select System (Circulation Element County General Plan) 954.73
Minor System (All Other Maintained Roads) 912.16

SPECIAL DISTRICTS:

	Number		Number
Air Pollution Control	1	Parking	1
Cemetery	4	Public Utility	1
Community Facilities	19	Recreation and Parks	2
Community Services	11	Redevelopment Agencies	16
County Service Areas	73	Resource Conservation	4
Education:		Sanitary	2
Schools	48	Sanitation	13
Dept. of Education	1	Sewer	1
Fire	18	Small Craft Harbor	1
Flood Control		Unified Port	1
(Includes 1 Subzone)	2	Vector Control	1
Hospital	4	Water:	
Irrigation	6	California	4
Library	1	County	5
Lighting	7	Miscellaneous	2
Maintenance:		Municipal	16
Lighting	1		
Sewer	1		

SEWERS MAINTAINED BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	4
Water Pollution Control Facilities	7
Sewer Lines, Miles	530.3
Equivalent Dwelling Units Sewer Connections	60,625

MISCELLANEOUS STATISTICAL DATA
June 30, 1992

TABLE 13 (continued)

INCORPORATED CITIES:	Carlsbad	Escondido	Poway
	Chula Vista	Imperial Beach	San Diego
	Coronado	La Mesa	San Marcos
	Del Mar	Lemon Grove	Santee
	El Cajon	National City	Solana Beach
	Encinitas	Oceanside	Vista

REGISTERED VOTERS:	Primary Election, June 2, 1992
NUMBER VOTING:	564,394
PERCENT VOTING:	34.88

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY
(IN THOUSANDS)

	Estimated Feb 1992 Employed
Agriculture and Fishing	9.6
Mining	.6
Contract Construction	43.2
Manufacturing:	
Primary Fabricated Metal Products	6.4
Instruments and Related	18.4
Electronic	19.6
Aircraft, Missiles	24.7
Other Manufacturing	35.8
Industrial Machinery	13.4
Paper, Printing and Publishing	13.5
Transportation, Communication and Public Utilities	35.9
Wholesale and Retail Trade	223.3
Finance, Real Estate and Insurance	62.9
Service Industries	273.1
Government	182.9
High Tech	53.0
Not Elsewhere Classified	77.7
TOTAL EMPLOYED	1,094.0
UNEMPLOYED	81.5
TOTAL CIVILIAN LABOR FORCE	1,175.5

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